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ELF ERC #	ELF Error Reject Code Explanation	MeF Business Rule Number	MeF Business Rule or Reason Why No Rule
0001	Page 1 of Form 1040, 1040A, 1040EZ, or 1040-SS (PR) must be present.	N/A	Schema validation
	The Summary Record must be present.	N/A	No Summary Record in MeF
0002	Form 1040 - When More than Four Dependents Box (SEQ 0209), equals "X", Dependent First Name 1 (SEQ 0170) must equal "STMbnn".	N/A	MeF uses repeating groups instead of statements
0003	Tax Return Record Identification - The Tax Period of Form 1040/1040A/1040EZ/1040-SS (PR) (SEQ 0005) Page 1, must equal "201112" and Tax Period of Form 1040/1040A (SEQ 0765) and of Form 1040-SS (PR) (SEQ 1605) Page 2, must also equal "201112".	R0000-080	Valid for 1040/A/EZ/SS(PR) - The TaxPeriodBeginDate present in the IRS Submission Manifest must match the TaxPeriodBeginDate provided in the Return Header.
		R0000-081	Valid for 1040/A/EZ/SS(PR) - The TaxPeriodEndDate present in the IRS Submission Manifest must match the TaxPeriodEndDate provided in the Return Header.
0004	Tax Form - Primary SSN (SEQ 0010) must be within the valid ranges of SSN/ITIN's and cannot equal an ATIN. It must equal all numeric characters and cannot equal all blanks, zeros, ones, twos, threes, fours, fives, sixes, sevens, or eights. Refer to Attachment 9 for valid ranges of Social Security/Taxpayer Identification Numbers.	R0000-092-01	Valid for 1040/A/EZ/SS(PR) - "PrimarySSN" in the Return Header must be within the valid range of SSN/ITIN and must not be an ATIN.
	Primary SSN (SEQ 0010) is a required field.	N/A	Schema validation - Primary SSN required in MeF
	Primary SSN (SEQ 0010) of the Tax Form must equal Taxpayer Identification Number (SEQ 0003) of Tax Return Record Identification Page 1.	N/A	No Tax Return Record Identification Page in MeF
	Taxpayer Identification Number (SEQ 0003) of Tax Return Record Identification Page 1 must be significant.	N/A	No Tax Return Record Identification Page in MeF
0005	Statement Record - The maximum number of Statement References within a tax return is 30. (A Statement Reference is defined as "STMbnn"; the value of "nn" refers to the Statement Number.) See Section 8 for Statement Record information.	N/A	MeF uses repeating groups and dependencies
0006	Tax Form - Only the following characters are permitted in the Primary Name Control (SEQ 0050) and Spouse's Name Control (SEQ 0055): alpha, hyphen, and space. The Name Control cannot contain leading or embedded spaces. The left-most position must contain an alpha character.	N/A	PersonNameControlType schema validation
	Primary Name Control (SEQ 0050) is a required field.	N/A	Schema validation - Primary Name Control required in MeF
	Spouse's Name Control (SEQ 0055) is a required field when Filing Status (SEQ 0130) equals "2" or "3".	F1040-110	If Form 1040, Line 2 checkbox "Married filing jointly" or Line 3 checkbox "Married filing separately" is checked (element 'IndividualReturnFilingStatusCd' has a value of 2 or 3), then the Spouse Name Control must be provided in the Return Header.
		F1040A-123	If Form 1040A, Line 2 checkbox "Married filing jointly" or Line 3 checkbox "Married filing separately" is checked (element 'IndividualReturnFilingStatusCd' has a value of 2 or 3), then 'SpouseNameControl' must have a value in the Return Header.
		F1040SSPR-001	If Form 1040-SS (PR), Part I, Line 1 checkbox "Married filing jointly" or "Married filing separately" is checked (element 'IndividualReturnFilingStatusCd' has a value of 2 or 3), then the 'SpouseNameControl' must have a value in the Return Header.
	On Form 1040EZ, Spouse's Name Control (SEQ 0055) is a required field when Secondary SSN (SEQ 0030) is significant.	F1040EZ-001	If Form 1040EZ, 'SpouseSSN' has a value in the Return Header, then the 'SpouseNameControl' must have a value.
	Form 8615-Parent Name Control (SEQ 0045) must be significant and correctly formatted.	N/A	ParentNameControlTxt is a required field in the schema
	Form 8814-Child Name Control (SEQ 0015) must be significant and correctly formatted.	N/A	Schema validation
0007	Tax Form - Street Address (SEQ 0080) is alphanumeric and cannot have leading or consecutive embedded spaces. The left-most position must contain an alpha or numeric character. The only special characters permitted are space, hyphen (-), and slash (/). See Section 7.03 for Street Address format. Street Address (SEQ 0080) is a required field. Exception: This check is not performed when Address Ind (SEQ 0097) equals "3", indicating a foreign address.	N/A	USAddressType schema validation
0008	Form 1040/1040A - Total Box 6a and 6b (SEQ 0167) must equal the number of boxes checked for Exempt Self (SEQ 0160) and Exempt Spouse (SEQ 0163).	F1040-169	The total number of checkboxes checked on Form 1040, Line 6a 'ExemptPrimaryInd' and Line 6b 'ExemptSpouseInd' must be equal to the value on Line 6 'TotalExemptPrimaryAndSpouseCnt'.
		F1040A-	Business rule is being developed
	Form 1040/1040A/1040-SS (PR) - Filing Status (SEQ 0130) is a required field.	NA	Schema validation - Filing Status is a required choicebox in MeF
0009	State Record - The size of the fixed unformatted state record exceeds the maximum length.	N/A	MeF handles Fed State differently than Legacy
	Each field can contain only the type of data specified in its Field Description in Part 2 Record Layouts.	N/A	efile Type schema validation
	Significant money amount fields must be right-justified (and zero-filled when transmitting in fixed format). Money amount fields must contain whole dollars (no cents). When a field is defined as "N (positive only)", the field must be present and must contain an amount greater than or equal to zero.	N/A	USAmountType validation

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0010	For numeric fields that can contain a literal value, entries must be left justified and blank-filled when transmitting in fixed format. When transmitting in variable format, only significant characters are transmitted.	N/A	Schema validation
	When transmitting in fixed or variable format, significant date fields must contain numeric characters in the following formats, unless otherwise specified in Part 2 Record Layouts: Year fields with a length of four positions = YYYY, date fields with six positions = YYYYMM, date fields with eight positions = YYYYMMDD unless otherwise specified.	N/A	DateType schema validation
	All alphanumeric fields must be left-justified (and blank-filled when transmitting in fixed format) unless otherwise specified.	N/A	efileType schema validation
	Form Payment - Taxpayer's Day Time Phone Number (SEQ 0090) is a required field and cannot equal all zeros or all blanks.	FPYMT-062	Valid for 1040/A/EZ/SS(PR) - Tax payer's Day Time Phone Number in IRS Payment Record must not equal all zeros
		FPYMT-063	Valid for 1040/A/EZ/SS(PR) - Tax payer's Day Time Phone Number in IRS ES Payment Record must not equal all zeros
0011	Form 1040/1040A - When Exempt Self (SEQ 0160) equals "X", Total Exemptions (SEQ 0355) must be greater than zero.	F1040-170	If Form 1040, Line 6a checkbox 'ExemptPrimaryInd' is checked, then Line 6 'TotalExemptPrimaryAndSpouseCnt' must have a value greater than zero.
		F1040A-	Business rule is being developed.
0012	Form 1040/1040A - If Overpaid (SEQ 1260) is significant and ES Penalty Amount (SEQ 1300) is greater than Overpaid, then Amount Owed (SEQ 1290) must be significant. If Overpaid (SEQ 1260) is significant and ES Penalty Amount (SEQ 1300) is not greater than Overpaid, then Amount Owed (SEQ 1290) cannot be significant.	F1040-001-01	If Form 1040, Line 73 'OverpaidAmt' has a non-zero value and Line 77 'EsPenaltyAmt' is greater than Line 73 'OverpaidAmt', then Line 76 'AmountOwedAmt' must have a non-zero value.
		F1040-002-02	If Form 1040, Line 73 'OverpaidAmt' has a non-zero value and Line 77 'EsPenaltyAmt' is less than or equal to Line 73 'OverpaidAmt', then Line 76 'AmountOwedAmt' must be equal to zero if an amount is entered.
		F1040A-002	If Form 1040A, Line 45 'OverpaidAmt' has a non-zero value and Line 49 'EsPenaltyAmt' is greater than Line 45 'OverpaidAmt', then Line 48 'AmountOwedAmt' must have a non-zero value. (Note: Line numbers are being updated.)
		F1040A-003	If Form 1040, Line 45 'OverpaidAmt' has a non-zero value and Line 49 'EsPenaltyAmt' is less than or equal to Line 45 'OverpaidAmt', then Line 48 'AmountOwedAmt' must be equal to zero if an amount is entered. (Note: Line numbers are being updated.)
0013	Reserved	N/A	
0014	When there is an entry in a field defined as "NO ENTRY", the return will be rejected. (See Part 2 Record Layouts for "NO ENTRY" fields.)	N/A	Schema validation
0015	Schedule A - The following literal values cannot be present in Other Expenses Type (SEQ 0420, 0432) or in Other Expense Type (SEQ 0475): "CASUALTY", "CHILD CARE", "CHILD-CARE", "CHILDCARE", "DEPENDENT CARE", "MEDICAL", "THEFT".	SA-F1040-010	If "Other Expenses Statement" [OtherExpensesStatement] is attached to Schedule A (Form 1040), Line 23, then for each 'Amount' in "Other Expenses Statement" that has a non-zero value, the corresponding "Description" must not have the following values: "CASUALTY", "CHILD CARE", "CHILD-CARE", "CHILDCARE", "DEPENDENT CARE", "MEDICAL", or "THEFT".
0016	Tax Form - Zip Code (SEQ 0095) must be within the valid ranges of zip codes listed for the corresponding State Abbreviation (SEQ 0087). The zip code cannot end in "00", with the exception of 20500 (the White House zip code). Refer to Attachment 3. Exception: This check is not performed when Address Ind (SEQ 0097) equals "3", indicating a foreign address.	R0000-007-01	Valid for 1040/A/EZ/SS(PR) - For US Addresses, the first five digits of the Zip Code of the Filer's address in the Return Header must be within the valid ranges of zip codes for the corresponding State Abbreviation. See Publication 4164.
		R0000-046	Valid for 1040/A/EZ/SS(PR) - For US Addresses, the fourth and fifth digits of the Zip Code of the Filer's address in the Return Header cannot both be zeros ("00"), except when the Zip code is 00800, 20500, 34000, 00600, 96100, 96900.
0017	Form 4137-All of the following fields must be significant: Tip Income Name (SEQ 0010), Tip Income SSN (SEQ 0020), Employer's Name (SEQ *0030), Employer ID Number (SEQ +0035), and Tips Received (SEQ +0040).	N/A	Schema Validation
0018	Form 5329-Name of Person Subject to Penalty Tax (SEQ 0010) and SSN of Person Subject to Penalty Tax (SEQ 0020) must be significant.	N/A	Schema validation
0019	Tax Form - When Direct Deposit information is present, Routing Transit Number (RTN) (SEQ 1272) must contain nine numeric characters. The first two positions must be 01 through 12, or 21 through 32; the RTN must be present on the Financial Organization Master File (FOMF); and the banking institution must process Electronic Funds Transfer (EFT). See Section 6 for optional Routing Transit Number validation. Exception: Bypass this check if Form 8888 is present.	R0000-075	Valid for 1040/A/EZ/SS(PR) - The Routing Transit Number (RTN) must conform to the banking industry RTN algorithm.
		IND-003	Valid for 1040/A/EZ/SS(PR) - Bank Account Number in IRS Payment Record must not equal all zeros.
	Depositor Account Number (SEQ 1278) must be alphanumeric (i.e., only alpha characters, numeric characters, and hyphens), must be left-justified with trailing blanks if less than 17 positions, and cannot equal all zeros.	IND-004	Valid for 1040/A/EZ/SS(PR) - Bank Account Number in IRS ES Payment Record must not equal all zeros.

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	If Routing Transit Number (SEQ 1272) or Depositor Account Number (SEQ 1278) is significant, then Checking Account Indicator (SEQ 1274) or Savings Account Indicator (SEQ 1276) must equal "X". Both cannot equal "X".	N/A	Schema validation
0020	Tax Form - Name Line 1 (SEQ 0060) cannot have leading or consecutive embedded spaces. The only characters permitted are alpha, space, ampersand (&), hyphen (-), and less-than sign (<). The left-most position must be alpha. The less-than sign replaces the intervening space to identify the primary taxpayer's last name and cannot be preceded by or followed by a space. See Section 7.02 for Name Line 1 format.	R0000-125	Valid for 1040/A/EZ/SS(PR) - The Name in the Return Header must contain a less-than sign (<).
		R0000-127	Valid for 1040/A/EZ/SS(PR) - The character following the first less-than sign in the Name in the Return Header must be an alphabetical character.
	Name Line 1 (SEQ 0060) is a required field.	N/A	Schema validation - Name Line 1 is required in MeF
	If the primary and the spouse have two different last names, the second less-than sign ("<") after the primary last name must be followed by an ampersand ("&").	R0000-126	Valid for 1040/A/EZ/SS(PR) - There can be no more than two less-than signs (<) in the Name in the Return Header.
0021	Tax Form - Name Line 2 (SEQ 0070) is alphanumeric and cannot have leading or consecutive embedded spaces. The only special characters permitted are space, ampersand (&), hyphen (-), slash (/), and percent (%). See Section 7.04 for Name Line 2 Format.	N/A	InCareOfNameType schema validation
0022	Tax Form - State Abbreviation (SEQ 0087) must be significant and consistent with the standard state abbreviations issued by the Postal Service. Refer to Attachment 3 for State Abbreviations.	N/A	USAddressType schema validation
	State Abbreviation (SEQ 0087) is a required field. Exception: This check is not performed when Address Ind (SEQ 0097) equals "3", indicating a foreign address.	N/A	USAddressType schema validation
0023	Tax Form - City (SEQ 0083) must be left-justified and must contain a minimum of three alpha characters. This field cannot contain consecutive embedded spaces and must contain only alphabetic characters and spaces. Do not abbreviate the city name.	N/A	USAddressType schema validation
	City (SEQ 0083) is a required field. Exception: This check is not performed when Address Ind (SEQ 0097) equals "3", indicating a foreign address.	N/A	USAddressType schema validation
0024	Tax Form - If Address Ind (SEQ 0097) equals "1" (APO/DPO/FPO Address), then City (SEQ 0083) must equal "APO", "DPO" or "FPO", and State Abbreviation (SEQ 0087) must equal "AA", "AE", or "AP" with the appropriate Zip Code (SEQ 0095). If State Abbreviation (SEQ 0087) equals "AA", "AE", or "AP", then Address Ind (SEQ 0097) must equal "1". Refer to Attachment 4.	R0000-020	Valid for 1040/A/EZ - If the Filer has a US address in the Return Header and State Abbreviation has the value "AA" then the first three digits of the zip code must be 340.
		R0000-022	Valid for 1040/A/EZ - If the Filer has a US address in the Return Header and State Abbreviation has the value "AE" then the first three digits of the zip code must be in the range 090 - 098.
		R0000-024	Valid for 1040/A/EZ - If the Filer has a US address in the Return Header and State Abbreviation has the value "AP" then first three digits of the zip code must be in the range 962 -966.
		R0000-116-01	Valid for 1040/A/EZ - If the Filer has a US address in the Return Header and if the value of City is "APO" or "DPO" or "FPO", then State must have the value "AA", "AE" or "AP".
		R0000-117	Valid for 1040/A/EZ - If the Filer has a US address in the Return Header and State Abbreviation has the value "AA", "AE" or "AP" then the City must be "APO" OR "DPO" OR "FPO".
0025	Schedule A - If Income Taxes Box (SEQ 0093) is significant, General Sales Taxes Box (SEQ 0095) must be blank and vice versa.	N/A	CheckboxType schema validation
0026	Reserved	N/A	
0027	Summary Record - Electronic Return Originator Name (SEQ 0010) must be significant. Electronic EFIN of ERO (SEQ 0020) must be significant and equal to EFIN of Originator (SEQ 0008b) of Tax Return Record Identification Page 1.	R0000-030	Valid for 1040/A/EZ/SS(PR) - In the Return Header, if the Practitioner PIN is provided then the EFIN in the PractitionerPIN must be the same as the EFIN of the Originator.
		N/A	EFIN is a required entry in the Return Header for MeF. No Summary record or Tax Return Record ID in MeF.
0028	Tax Return Record Identification Page 1 – EFIN of Originator (SEQ 0008b) must contain a valid two-digit EFIN prefix code. Refer to Attachment 8 for Valid Two-Digit EFIN Prefix Codes.	R0000-118-01	Valid for 1040/A/EZ/SS(PR) - If first two digits of the EFIN in the IRS Submission Manifest are 10, 21, 32, 44 or 53, then 'OriginatorTypeCd' in the Return Header must have the value "OnlineFiler".
		R0000-119-01	Valid for 1040/A/EZ/SS(PR) - If the 'OriginatorTypeCd' in the Return Header has the value "OnlineFiler", then the first two digits of the EFIN in the IRS Submission Manifest must be 10 or 21 or 32 or 44 or 53.
0029	Tax Return Record Identification Page 1 - EFIN of Originator (SEQ 0008b) must be for a valid electronic filer.	R0000-905	Valid for 1040/A/EZ/SS(PR) - Electronic Filing Identification Number (EFIN) in the Return Header must be listed in the e-File database and in accepted status.
	Taxpayer Identification Number (SEQ 0003) of all data records in a tax return must contain the same Primary SSN.	N/A	MeF handles how records are placed in the file differently than Legacy.

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0030	Schedule Occurrence Number (SEQ 0005 of the Schedule Record Identification) and Form Occurrence Number (SEQ 0005 of the Form Record Identification) must be significant and in ascending, consecutive numerical sequence beginning with "0000001".	N/A	MeF handles how records are placed in the file differently than Legacy.
	All pages of a multiple-page schedule or form must be present. There are some exceptions.	N/A	MeF handles how records are placed in the file differently than Legacy.
	For Form 1040, Pages 1 and 2 must be present (Exception: State-Only returns), and the following cannot be present: Form 1040A Pages 1 and 2, Schedule 1, Schedule 2, Schedule 3, Form 1040EZ, Form 1040-SS (PR) Page 1 and 2.	N/A	MeF handles how records are placed in the file differently than Legacy.
	Form 1040A-Pages 1 and 2 must be present, and the following cannot be present: Form 1040 Pages 1 and 2, Form 1040EZ, Form 1040-SS (PR) Page 1 and 2	N/A	MeF handles how records are placed in the file differently than Legacy.
	Form 1040EZ- must be present, and the following cannot be present: Form 1040 Pages 1 and 2, Form 1040A Pages 1 and 2, Form 1040-SS (PR) Page 1 and 2.	N/A	MeF handles how records are placed in the file differently than Legacy.
	Form 1040-SS -Pages 1 and 2 must be present, and the following cannot be present: Form 1040 Pages 1 and 2, Form 1040A Pages 1 and 2, Form 1040EZ	N/A	MeF handles how records are placed in the file differently than Legacy.
	Schedule K-1 (Form 8865) will not be accepted without a Form 8865 being filed.	SK1-F8865-001	If Schedule K-1 (Form 8865) is present in the return, then it must be referenced from one and only one Form 8865.
	For Form 5884B, this form can only be attached to form 1040.	N/A	Schema validation
0031	Tax Return Record Identification Page 1 - Return Sequence Number (RSN) (SEQ 0007) must be numeric.	N/A	No RSN in MeF
0032	Tax Return Record Identification Page 1 - Declaration Control Number (DCN) (SEQ 0008) must be numeric.	N/A	No DCN in MeF
0033	Fields within a record cannot be longer than specified in Part 2 Record Layouts.	N/A	efileType schema validation
	Name Line 1 (SEQ 0060) of the Tax Form can have a maximum of 35 characters. See Section 7.02 for Name Line 1 format.	N/A	NameLine1Type schema validation
0034	Record ID Group - For each record, significant data must be present in the Record ID Group.	N/A	No Record ID Group in MeF
0035	Field Sequence Numbers can not be duplicated and must be in ascending order within each record. Field Sequence Numbers must be valid for that record.	N/A	No field sequence numbers in MeF
0036	Schedule C-EZ -Only one Schedule C-EZ is allowed for the Primary SSN and one for the Secondary SSN (a total of two Schedules C-EZ per tax return when Filing Status (SEQ 0130) equals "2"). When a taxpayer files Schedule C-EZ, no Schedule C is allowed for that taxpayer. See Section 4.02.2.a for instructions for multiple occurrences of Schedules C/C-EZ.	SCEZ-F1040-002	If two Schedule C-EZs (Form 1040) are present in the return, their Social Security Numbers must not be equal .
		SCEZ-F1040-003	The SSN on Schedule C-EZ(Form 1040) must not be equal to the SSN in another Schedule C(Form 1040) in the same return
		SCEZ-F1040-004	Schedule C-EZ(Form 1040), 'SSN' must be equal to 'PrimarySSN' or 'SpouseSSN' in the Return Header.
0037	Form 1040/1040A - The number of Dependent Name Controls (SEQ 0172, 0182, 0192, 0202 or in the related Statement Record), must equal the total of the following fields: Number of Children Who Lived with You (SEQ 0240), Number of Children Not Living with You (SEQ 0247), and Number of Other Dependents Listed (SEQ 0350)	F1040-111	The total number of Dependent Name Controls that is provided on Form 1040, Line 6c must be equal to the sum of the following values: Line 6c 'NumOfChildWhoLivedWithYouCnt', Line 6c 'NumOfChildNotLivingWithYouCnt' and Line 6c 'NumOfOtherDepdListedCnt'
		F1040A-004	The total number of Dependent Name Controls that has a value on Form 1040A, Line 6c must be equal to the sum of the following values: Line 6c 'NumOfChildWhoLivedWithYouCnt', Line 6c 'NumOfChildNotLivingWithYouCnt' and Line 6c 'NumOfOtherDepdListedCnt'.
0038	Form 1040A - Taxable Income (SEQ 0820) must be less than \$100,000 and only the following can be present: Schedule B, Schedule EIC, Form W-2, Form 1099-R, Form 1310, Form 2120, Form 2210, Form 2441, Form 8379, Form 8606, Form 8615, Form 8812, Form 8815, Form 8833, Form 8862, Form 8863, Form 8867, Form 8880, Form 8888, Form 8917, Form 8930, Form 9465, Schedule R, FEC/Pension Record, Authentication Record, Preparer Note Record, Election Explanation Record, Regulatory Explanation Record and Form Payment.	F1040A-005	Form 1040A, Line 27 'TaxableIncomeAmt' must be less than 100000. Note: the 1040A Return Data validates the forms/dependencies that can be attached.
0039	Form 1040EZ-Primary taxpayer (and secondary taxpayer when Secondary SSN (SEQ 0030) is significant) must be under age 65. If born January 01, 1947, taxpayer is considered to be age 65 at the end of 2011. Taxable Interest (SEQ 0380) cannot exceed \$1,500, Taxable Income (SEQ 0820) must be less than \$100,000, and only the following can be present: Form W-2, Form 1310, Form 8379, Form 8833, Form 8862, Form 8867, Form 8888, Form 9465, FEC/Pension Record, Authentication Record, Preparer Note Record Election Explanation Record, Regulatory Explanation Record and Form Payment.	F1040EZ-002	The age of Primary tax payer on Form 1040EZ must be less than 65. If born January 01, 1947, taxpayer is considered to be age 65 at the end of 2011.
		F1040EZ-003	If Form 1040EZ, 'SpouseSSN' has a value in the Return Header, then Spouse's age must be less than 65. If born January 01, 1947, taxpayer is considered to be age 65 at the end of 2011.
		F1040EZ-004	Form 1040EZ, Line 2 'TaxableInterestAmt' must not be greater than 1500.
		F1040EZ-005	Form 1040EZ, Line 6 'TaxableIncomeAmt' must be less than 100000.
0040	State-Only – If the State Abbreviation (SEQ 0087) equals "SO" in variable format of the Form 1040 Page 1 record, then the highest sequence number present cannot be greater than the Address Indicator (SEQ 0097).	N/A	MeF handles Fed State differently than Legacy

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	If the State Abbreviation field equals "SO" in fixed format of the Form 1040 Page 1 record, then all fields beyond the Address Indicator field must be blank.	N/A	MeF handles Fed State differently than Legacy
0041	Form 1040/1040A - Dependent entries must start on Line 1 of the dependent information. No lines may be skipped when completing the dependent information.	N/A	Schema validation
0042	State-Only Returns – No other records, other than the following must be present: Form 1040 Page 1, State Generic Record, Unformatted Record and Summary Record.	N/A	MeF handles Fed State differently than Legacy
0043	Form 1040/1040A – When Filing Status (SEQ 0130) equals "4", at least one of the following fields must be significant: Qualifying Name for H of Household (SEQ 0150) and SSN for Qual Name (SEQ 0153); Number of Children Who Lived with You (SEQ 0240); Number of Other Dependents Listed (SEQ 0350).	F1040-003	If Form 1040, Line 4 checkbox "Head of household" is checked (element 'IndividualReturnFilingStatusCd' has the value 4), then one of the following fields must have a value: [Line 4 'QualifyingNameForHOH' and Line 4 'QualifyingHOHSSN'], Line 6c 'NumOfChildWhoLivedWithYouCnt' or Line 6c 'NumOfOtherDepdListedCnt'.
		F1040A-006	If Form 1040A, Line 4 checkbox "Head of household" is checked (element 'IndividualReturnFilingStatusCd' has the value 4), then one of the following fields must have a value: Form 1040A [Line 4 'QualifyingNameForHOH'; and Line 4 'QualifyingHOHSSN'], Line 6c 'NumOfChildWhoLivedWithYouCnt', or Line 6c 'NumOfOtherDepdListedCnt'.
	When Qualifying Name for H of Household (SEQ 0150) is significant SSN for Qual Name (SEQ 0153) must be significant and within the valid ranges of SSN/ITIN/ATIN's and cannot equal Primary SSN (SEQ 0010) or Secondary SSN (SEQ 0030). Refer to Attachment 9 for valid ranges of Social Security/Taxpayer Identification Numbers.	F1040-004	If Form 1040, Line 4, 'QualifyingNameForHOH' has a value, then Line 4, 'QualifyingHOHSSN' must have a value.
		F1040A-007	If Form 1040A, Line 4, 'QualifyingNameForHOH' has a value, then Line 4, 'QualifyingHOHSSN' must have a value.
		F1040-005	If Form 1040, Line 4 'QualifyingHOHSSN' has a value, then it cannot be equal to the Primary SSN or the Spouse SSN in the Return Header.
		F1040A-008	If Form 1040A, Line 4 'QualifyingHOHSSN' has a value, then it must not be equal to the 'PrimarySSN' or 'SpouseSSN' in the Return Header.
		F1040-006	If Form 1040, Line 4 'QualifyingHOHSSN' has a value, then it must be within the valid range of SSN/ITIN/ATIN.
		F1040A-009	If Form 1040A, Line 4 'QualifyingHOHSSN' has a value, then it must be within the valid range of SSN/ITIN/ATIN.
0044	Record ID Group - The record has an invalid field in one of the Record ID Group. The error may be one of the following: -The Taxpayer Identification Number (SEQ 0003) within the Record ID does not match Primary SSN (SEQ 010) of the Tax Form. -The schedule or form is invalid for electronic filing or the page number is incorrect or duplicated. -Each record must be followed by a record terminus character (#).	N/A	No Record ID Group in MeF
0045	Record ID Group - The format and content of the Record ID Group that begins each record must be exactly as defined in Part 2 Record Layouts and must not duplicate another Record ID Group.	N/A	No Record ID Group in MeF
	If the Schedule/Form Occurrence Number (SEQ 0005) of Record ID is invalid, or is a duplicate, or exceeds the maximum number permitted for that record the return will be rejected. Refer to Attachment 11 for the maximum number of schedules/forms permitted in an electronically filed tax return.	N/A	No Record ID Group in MeF
0046	Schedule SE - SSN of Self-Employed (SEQ 0020) on the first Schedule SE must be significant and equal to Primary SSN (SEQ 0010) or Secondary SSN (SEQ 0030) of Form 1040.	SSE-F1040-001	For each Schedule SE (Form 1040) present in the return, 'SSN' must be equal to the Primary SSN or Spouse SSN in the Return Header.
0047	Schedule SE - SSN of Self-Employed (SEQ 0020) on the second Schedule SE must be significant and equal to Secondary SSN (SEQ 0030) of Form 1040 and must not be equal to SSN of Self-Employed (SEQ 0020) on the first Schedule SE. When both spouses are filing Schedule SE, the Schedule SE for the primary taxpayer must precede the Schedule SE for the secondary taxpayer.	SSE-F1040-002	If two Schedule SEs (Form 1040) are present in the return, their Social Security Numbers must not be the same.
0048	Form 2106 - A maximum of two Forms 2106 may be present per individual (primary or secondary) on the return. SSN of Taxpayer with Employee Business Expense (SEQ 0009) of each Form 2106 must be significant and must equal the appropriate SSN, either Primary SSN (SEQ 0010) or Secondary SSN (SEQ 0030) of Form 1040. When two or more Forms 2106 are present, the primary spouse's form(s) must precede the secondary spouse's form(s).	F2106-001	Form 2106, 'SocialSecurityNumber' provided must be equal to the Primary SSN or the Spouse SSN in the Return Header.
		F2106-002	There can be no more than 2 Forms 2106 present whose 'SocialSecurityNumber' is the same as the Primary SSN in the Return Header.
		F2106-003	There can be no more than 2 Forms 2106 present whose 'SocialSecurityNumber' is the same as the Spouse SSN in Return Header.
0049	Form 2106-EZ-A maximum of one Form 2106-EZ may be present per individual (primary or secondary) on the return. SSN of Taxpayer with Employee Business Expense (SEQ 0009) of each Form 2106-EZ must be significant and must equal the appropriate SSN, either	F2106EZ-001	Form 2106-EZ, 'SSN' must be equal to 'PrimarySSN' or 'SpouseSSN' in the Return Header.
		F2106EZ-002	If two Forms 2106-EZ are present in the return, their SSN's must not be equal.

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	Primary SSN (SEQ 0010) or Secondary SSN (SEQ 0030) of Form 1040. When two Forms 2106-EZ are present, the primary spouse's	F2106EZ-003	The SSN on Form 2106-EZ must not be equal to the SSN on a Form 2106 in the same return.
0050	Statement Record - The only valid entry in a Required Statement Record field (identified by an at-sign (@) in Part 2 Record Layouts) is a Statement Reference, i.e., "STMbnn". For Required Statement Records, Line 02 must be blank. Line 03 must be present and must contain significant data. For Required Statement Records, any Statement Reference number "STMbnn" occurring within a tax return must have a corresponding Statement Record.	N/A	MeF uses repeating groups
0051	Statement Record - For Optional Statement Records (identified by an asterisk (*) in Part 2 Record Layouts), any Statement Reference number "STMbnn" occurring within a tax return must have a corresponding Statement Record.	N/A	MeF uses repeating groups
0052	Statement Record - Optional Statement Records (identified by an asterisk (*) in Part 2 Record Layouts) are used only when the lines of data to be entered exceed spacing allowed on a schedule or form. For Optional Statement Records, Lines 01, 02, 03, and 04 must be present and must contain significant data.	N/A	MeF uses repeating groups
0053	Statement Record - The number of Statement Records cannot exceed the number of Statement References within a tax return.	N/A	MeF uses repeating groups
0054	Form 4137 - Tip Income SSN (SEQ 0020) on the first Form 4137 must equal Primary SSN (SEQ 0010) or Secondary SSN (SEQ 0030) of Form 1040.	F4137-001	Form 4137, 'SSN' must be equal to 'PrimarySSN' or 'SpouseSSN' in the Return Header.
0055	Form 8606-SSN of Taxpayer with IRAs (SEQ 0010) must be significant and equal to Primary SSN (SEQ 0010) or Secondary SSN (SEQ 0030) of Form 1040/1040A.	F8606-001	Form 8606, 'NondedIRATxpyrWithIRASSN' must be equal to the 'PrimarySSN' or 'SpouseSSN' in the Return Header.
0056	Form 8606 - SSN of Taxpayer with IRAs (SEQ 0010) on the second Form 8606 must be significant and equal to Secondary SSN (SEQ 0030) of Form 1040/1040A and must not be equal to SSN of Taxpayer with IRAs (SEQ 0010) on the first Form 8606. When both spouses are filing Form 8606, the Form 8606 for the primary taxpayer must precede the Form 8606 for the secondary taxpayer.	F8606-002	If two Forms 8606 are present in the return, their 'NondedIRATxpyrWithIRASSN's must not be equal.
0057	Form 5329-SSN of Person Subject to Penalty Tax (SEQ 0020) on the first Form 5329 must be significant and equal to Primary SSN (SEQ 0010) or Secondary SSN (SEQ 0030) of Form 1040.	F5329-001	Form 5329, 'SSN' must be equal to the 'PrimarySSN' or 'SpouseSSN' in the Return Header
0058	Form 5329-SSN of Person Subject to Penalty Tax (SEQ 0020) on the second Form 5329 must be significant and equal to Secondary SSN (SEQ 0030) of Form 1040 and must not be equal to SSN of Person Subject to Penalty Tax (SEQ 0020) on the first Form 5329. When both spouses are filing Form 5329, the Form 5329 for the primary taxpayer must precede the Form 5329 for the secondary taxpayer.	F5329-002	If two Forms 5329 are present in the return, then their 'SSN's must not be equal.
0059	Form 4137-Tip Income SSN (SEQ 0020) on the second Form 4137 must equal Secondary SSN (SEQ 0030) of Form 1040 and must not be equal to Tip Income SSN (SEQ 0020) on the first Form 4137. When both spouses are filing Form 4137, the Form 4137 for the primary taxpayer must precede the Form 4137 for the secondary taxpayer.	F4137-002	If two Forms 4137 are present in the return, then their 'SSN's must not be equal.
0060	Tax Return Record Identification Page 1 - Return Sequence Number (RSN) (SEQ 0007) must be in ascending numerical sequence within a transmission. However, the RSN's within the transmission do not have to be consecutive.	N/A	No RSN in MeF
0061	Tax Return Record Identification Page 1 - Declaration Control Number (DCN) (SEQ 0008) must be in ascending numerical sequence within the transmission. However, the DCN's within the transmission do not have to be consecutive.	N/A	No DCN in MeF
0062	Tax Return Record Identification Page 1 - The first two digits of the Declaration Control Number (DCN) (SEQ 0008) must be zeros.	N/A	No DCN in MeF
		F1040-007	If Form 1040, Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2), then both the Primary SSN and the Spouse SSN must be present in the Return Header.
		F1040A-011	If Form 1040A, Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2), then 'SpouseSSN' must have a value in the Return Header.

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ELF ERC #	ELF Error Reject Code Explanation	MeF Business Rule Number	MeF Business Rule or Reason Why No Rule
0063	Form 1040/1040A/1040EZ - When Filing Status (SEQ 0130) equals "2", or Filing Status (SEQ 0130) equals "3", and Exempt Spouse (SEQ 0163) equals "X", or Filing Status (SEQ 0130) equals "4" and Exempt Spouse (SEQ 0163) equals "X" both Primary SSN (SEQ 0010) and Secondary SSN (SEQ 0030) must be numeric. The Filing Status of Form 1040EZ is considered to be "2" when Secondary SSN (SEQ 0030) is significant.	F1040-008	If Form 1040, Line 3 checkbox "Married filing separately" (element 'IndividualReturnFilingStatusCd' has the value 3), and Line 6b checkbox 'ExemptSpouseInd' are checked, then both the Primary SSN and the Spouse SSN must be present in the Return Header.
		F1040A-012	If Form 1040A, Line 3 checkbox "Married filing separately" (element 'IndividualReturnFilingStatusCd' has the value 3), and Line 6b checkbox 'ExemptSpouseInd' are checked, then the Spouse SSN must have a value in the Return Header.
		F1040-009	If Form 1040, Line 4 checkbox "Head of household" (element 'IndividualReturnFilingStatusCd' has the value 4), and Line 6b checkbox 'ExemptSpouseInd' are checked, then both the Primary SSN and the Spouse SSN must be present in the Return Header.
		F1040A-013	If Form 1040A, Line 4 checkbox "Head of household" (element 'IndividualReturnFilingStatusCd' has the value 4), and Line 6b checkbox 'ExemptSpouseInd' are checked, the Spouse SSN must have a value in the Return Header.
	Form 1040EZ-(The Filing Status of Form 1040EZ is considered to be "2" when Secondary SSN (SEQ 0030) is significant.)	N/A	Schema validation
0064	Tax Return Record Identification Page 1 - The Year Digit of Declaration Control Number (DCN) (SEQ 0008) must be "2".	N/A	No DCN in MeF
0065	Form 1040/1040A - When Exempt Spouse(SEQ 0163) equals "X", Filing Status (SEQ 0130) must equal "2", "3", or "4".	F1040-171-01	If Form 1040, Line 6b checkbox 'ExemptSpouseInd' is checked, then one of the following must be checked: [Line 2 checkbox "Married filing Jointly" or Line 3 checkbox "Married filing separately" or Line 4 checkbox "Head of household" (element 'IndividualReturnFilingStatusCd' must have the value 2 or 3 or 4)].
		F1040A-	Business rule is being developed
0066	Form 1040/1040A - If any field of the following "dependent group" is significant, then all fields in that group must be significant: Dependent First Name, Dependent Last Name, Dependent Name Control, Dependent's SSN, and Relationship.	N/A	Schema validation
	Dependent Name Control (SEQ 0172, 0182, 0192, 0202) must be in the correct format. See Section 7.01 for Name Control format.	N/A	PersonNameControlType schema validation
0067	Form 1040/1040A - Dependent First Name (SEQ 0170, 0180, 0190, 0200) and Dependent Last Name (SEQ 0171, 0181, 0191, 0201) must contain only alpha characters, hyphen and spaces. A space or hyphen cannot be in the first position of either Dependent First Name or Dependent Last Name.	N/A	PersonNameType schema validation
0068	Form 1040/1040A - When Dependent's SSN (SEQ 0175, 0185, 0195, 0205) is significant, it must be within the valid ranges of SSN/ITIN/ATIN's and cannot equal Primary SSN (SEQ 0010) or Secondary SSN (SEQ 0030) or another Dependent's SSN. It must equal all numeric characters and cannot equal all zeros or all nines. Refer to Attachment 9 for valid ranges of Social Security/Taxpayer Identification Numbers.	F1040-010-01	Each 'DependentSSN' that has a value on Form 1040, Line 6c(2) must be within the valid range of SSN/ITIN/ATIN.
		F1040A-014	Each 'DependentSSN' on Form 1040A, Line 6c(2) must be a valid SSN/ITIN/ATIN.
		F1040-011	Form 1040, Line 6c(2), each 'DependentSSN' provided must be unique among all the dependent SSNs in Line 6c(2).
		F1040A-016	Each 'DependentSSN' that has a value on Form 1040A, Line 6c(2) must be unique among all the dependent SSNs in Line 6c(2).
		F1040-012	Form 1040, Line 6c(2), each 'DependentSSN' provided must not be the same as the Primary SSN or the Spouse SSN in the Return Header.
		F1040A-017	Each 'DependentSSN' that has a value on Form 1040A, Line 6c(2) must not be equal to 'PrimarySSN' or 'SpouseSSN' in the Return Header.
		F1040-309	'SpouseSSN' in the Return Header must not equal a 'DependentSSN' on this tax return.
		F1040A-161	Spouse SSN in the Return Header must not equal a 'DependentSSN' on this tax return.
0069	Form 1040/1040A/1040-SS (PR) - When Filing Status (SEQ 0130) equals "2", Name Line 1 (SEQ 0060) must contain an ampersand (&).	F1040-162	If Form 1040, Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2), then the Name in the Return Header must contain an ampersand.
		F1040A-141	If Form 1040A, Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2), then the Name in the Return Header must contain an ampersand.
		F1040SSPR-058	If Form 1040-SS, Part I, Line 1 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2), then the Name in the Return Header must contain an ampersand.
		R0000-123	Valid for 1040/A/EZ/SS(PR) - If Name in the Return Header contains an ampersand, then Spouse SSN in the Return Header must have a value.
	Form 1040EZ - When Secondary SSN (SEQ 0030) is significant, Name Line 1 (SEQ 0060) must contain an ampersand (&).	F1040EZ-	Business rule is being developed
	An ampersand (&) must be followed by a minimum of blank then alpha.	N/A	Schema validation

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ELF ERC #	ELF Error Reject Code Explanation	MeF Business Rule Number	MeF Business Rule or Reason Why No Rule
0070	Form 1040/1040A – When Filing Status (SEQ 0130) equals "3", Tuition and Fees Ded (SEQ 0705) cannot be significant.	F1040-192	If Form 1040, Line 3 checkbox "Married filing separately" (element 'IndividualReturnFilingStatusCd' has the value 3), then Line 34 'TuitionAndFeesDedAmt' must be equal to zero if an amount is entered.
		F1040A-015	If Form 1040 A, Line 3, "Married filing separately", is checked (element 'IndividualReturnFilingStatusCd' equals "3"), then Line 19 'TuitionAndFeesDedAmt' must be equal to zero if an amount is entered.
0071	Tax Form - When Secondary SSN (SEQ 0030) is significant, it must be within the valid ranges of SSN/ITIN's, cannot equal an ATIN, and cannot equal Primary SSN (SEQ 0010). It must equal all numeric characters and cannot equal all zeros or all nines. Refer to Attachment 9 for valid ranges of Social Security/Taxpayer Identification Numbers.	R0000-093-01	Valid for 1040/A/EZ/SS(PR) - If 'SpouseSSN' in the Return Header has a value, then it must be within the valid range of SSN/ITIN and must not be an ATIN.
		IND-006	Valid for 1040/A/EZ/SS(PR) - Spouse SSN in the Return Header must not be equal to the Primary SSN in the Return Header.
0072	Form 1040/1040A/1040EZ - When EIC Eligibility (SEQ 1183) equals "NO", Earned Income Credit (SEQ 1180) cannot be significant.	F1040-013	If Form 1040, Line 64a 'EICEligibilityLiteralCd' has the value 'NO', then Line 64a 'EarnedIncomeCreditAmt' must be equal to zero or not be present.
		F1040A-018	If Form 1040A, Line 38a 'EICEligibilityLiteralCd' has the value 'NO', then Line 38a 'EarnedIncomeCreditAmt' must be equal to zero if an amount is entered.
		F1040EZ-006	If Form 1040EZ, Line 8a 'EICEligibilityCd' has the value 'NO', then Line 8a 'EarnedIncomeCreditAmt' must be equal to zero if an amount is entered.
	Form 1040/1040A – When Schedule EIC is present, Earned Income Credit SEQ (1180) must be significant.	F1040-014	If Schedule EIC (Form 1040) is present in the return, Form 1040, Line 64a 'EarnedIncomeCreditAmt' must have a non-zero value.
		F1040A-020	If Schedule EIC (Form 1040A or 1040) is present in the return, then Form 1040A, Line 38a 'EarnedIncomeCreditAmt' must have a non-zero value.
0073	Form 1040/1040A – When Filing Status (SEQ 0130) equals "5"; Number of Children who Lived with You (SEQ 0240) must be significant.	F1040-015	If Form 1040, Line 5 checkbox "Qualifying widow(er) with dependent child" is checked (element 'IndividualReturnFilingStatusCd' has a value 5), then Line 6c 'NumOfChildWhoLivedWithYouCnt' must be greater than zero.
		F1040A-019	If Form 1040A, Line 5 checkbox "Qualifying widow(er) with dependent child" is checked (element 'IndividualReturnFilingStatusCd' equals "5"), then Line 6c 'NumOfChildWhoLivedWithYouCnt' must be greater than zero.
0074	Form 2441 - Qualifying Person SSN (SEQ 0214, 0223) cannot equal another Qualifying Person SSN on the same Form 2441 or in the related Statement Record.	F2441-010	Form 2441, Part II, Line 2(b), each 'QualifyingPersonSSN' must not be the same as another 'QualifyingPersonSSN' in Part II, Line 2(b) of the same Form 2441.
0075	Form 1040 - If Earned Income Credit (SEQ 1180) is significant, then at least one of the following must be present for the forms listed below. Form 1040: Household Help Literal (SEQ 0366) and Household Help Amt (SEQ 0367); Type of Other Income (SEQ 0560) and Amount of Other Income (SEQ 0570); Form W-2; Form 1099-R; Form 8919, Schedule C; Schedule C-EZ; Schedule E with Part/S-Corp Ind (SEQ 1172, 1210, 1270, 1330) equal to "P"; Schedule F. Form 1040A-Household Help Literal (SEQ 0366) and Household Help Amt (SEQ 0367); Form W-2; and Form 1099-R.	F1040-016-01	If Form 1040, Line 64a 'EarnedIncomeCreditAmt' has a non-zero value, then at least one of the following must be true: (1) In [WagesNotShownSchedule] attached to Form 1040, Line 7, at least one 'WagesLit' must have the value "HSH" and the corresponding 'WagesNotShownAmt' must be greater than zero; (2) [OtherIncomeTypeStatement] must be attached to Form 1040, Line 21; (3) Form W-2 must be present; (4) Form 1099-R must be present; (5) Schedule C (Form 1040) must be present; (6) Schedule E (Form 1040), Line 28(b) 'PartnershipOrSCorpCd' must have the value "P" for every entry in Line 28; (7) Schedule F (Form 1040) must be present; (8) Schedule C-EZ (Form 1040) must be present; (9) Form W-2GU must be present; (10) Form 8919 must be present. (this rule being updated to remove (9) Form W-2GU)
	Form 1040A-Household Help Literal (SEQ 0366) and Household Help Amt (SEQ 0367); Form W-2; and Form 1099-R.	F1040A-021	If Form 1040A, Line 38a 'EarnedIncomeCreditAmt' has a non-zero value, then at least one of the following must be true: [in [WagesNotShownSchedule] attached to Form 1040A, Line 7, at least one 'WagesLit' must be equal to "HSH" and the corresponding amount 'WagesAmt' must be greater than zero]; Form W-2 must be present; Form 1099-R must be present.
	Form 1040EZ-Household Help Literal (SEQ 0366) and Household Help Amt (SEQ 0368); Form W-2.	F1040EZ-007	If Form 1040EZ, Line 8a 'EarnedIncomeCreditAmt' has a non-zero value, then [in [WagesNotShownSchedule] attached to Line 1, at least one 'WagesLit' must be equal to "HSH" and the corresponding 'WagesNotShownAmt' must be greater than zero] or Form W-2 must be present in the return.
0076	Form 1040/1040A - If Taxable Interest (SEQ 0380) is greater than \$1,500, or if Taxable Interest (SEQ 0290) of Schedule B is significant, then Taxable Interest (SEQ 0380) of Form 1040/1040A must equal Taxable Interest (SEQ 0290) from Schedule B.	F1040-017	If Form 1040, Line 8a 'TaxableInterestAmt' is greater than 1500, then it must be equal to Schedule B (Form 1040), Line 4 'CalculatedTotalTaxableIntAmt'.
		F1040A-022	If Form 1040A, Line 8a 'TaxableInterestAmt' is greater than 1,500, then it must be equal to Schedule B (Form 1040A or 1040), Line 4 'CalculatedTotalTaxableIntAmt'.
		SB-F1040-003-01	If Schedule B (Form 1040A or 1040), Line 4 'CalculatedTotalTaxableIntAmt' has a non-zero value, then it must be equal to Form 1040 or 1040A, Line 8a 'TaxableInterestAmt'.
	Form 1040/1040A - If Total Ordinary Dividends (SEQ 0394) is	F1040-018	If Form 1040, Line 9a 'OrdinaryDividendsAmt' is greater than 1500, then it must be equal to Schedule B (Form 1040), Line 6 'TotalOrdinaryDividendsAmt'.

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0077	greater than \$1,500, or if Total Ordinary Dividends (SEQ 0525) of Schedule B is significant, then Total Ordinary Dividends (SEQ 0394) of Form 1040/1040A must equal Total Ordinary Dividends (SEQ 0525) from Schedule B.	F1040A-023	If Form 1040A, Line 9a 'OrdinaryDividendsAmt' is greater than 1500, then it must be equal to Schedule B (Form 1040), Line 6 'TotalOrdinaryDividendsAmt'.
		SB-F1040-004-01	If Schedule B (Form 1040A or 1040), Line 6 'TotalOrdinaryDividendsAmt' has a non-zero value, then it must be equal to Form 1040 or 1040A, Line 9a 'OrdinaryDividendsAmt'.
0078	Schedule D - Combined Net Gain/Loss (SEQ 2400) or Allowable Loss (SEQ 2540) must equal Capital Gain/Loss (SEQ 0450) of Form 1040.	SD-F1040-001	If Schedule D (Form 1040) is present in the return, either Schedule D (Form 1040), Line 16 'NetSTAndLTCapitalGainOrLossAmt' or Schedule D (Form 1040), Line 21 'AllowableLossAmt' must be equal to Form 1040, Line 13 'CapitalGainLossAmt'.
0079	Form 1040 - Rent/Royalty/Part/Estates/Trusts Inc (SEQ 0510) must equal Total Income or Loss (SEQ 1150) or Total Supplemental Income (Loss) (SEQ 2010) from Schedule E.	F1040-020	Form 1040, Line 17 'RentalRealEstSTAmt' must be equal to Schedule E (Form 1040), Line 26 'TotalIncomeOrLossAmt' or Schedule E (Form 1040), Line 41 'TotalSupplIncomeOrLossAmt'.
0080	Form 1040 - Current Year Moving Expenses (SEQ 0637) must equal Moving Exp Deduction (SEQ 0180) from Form(s) 3903.	F1040-193	Form 1040, Line 26 'MovingExpensesAmt' must be equal to the sum of all Form 3903, Line 5 'MovingDeductionAmt'.
0081	Form 1040 - If F4684 Literal (SEQ 0460) is not significant, then Other Gain/Loss (SEQ 0470) of Form 1040 must equal Redetermined Gain/Loss (SEQ 1030) from Form 4797.	F1040-189	If Form 1040, Line 14 'OtherGainLossAmt' has a non-zero value and Line 14 'form4684Cd' does not have the value "FORM4686", then Line 14 'OtherGainLossamt' must be equal to Form 4797, Line 18b 'RedeterminedGainLoss'. (Note: This rule is being updated to correct "FORM4686" to "FORM4684".)
0082	Form 1040 - If Schedule A is present, then Total Itemized or Standard Deduction (SEQ 0789) of Form 1040 must equal Total Deductions (SEQ 0520) from Schedule A.	F1040-021-01	If Schedule A (Form 1040) is present in the return, then Form 1040, Line 40 'TotalItemizedOrStandardDedAmt' must be equal to Schedule A (Form 1040), Line 29 'TotalItemizedDeductionsAmt'.
0083	Form 1040/1040A - Credit for Child & Dependent Care (SEQ 0925) must equal Credit for Child & Dependent Care (SEQ 0339) from Form 2441.	F1040-022-01	Form 1040, Line 48 'CrForChildAndDEPDCareAmt' must be equal to Form 2441, Line 11 'CrForChildAndDEPDCareAmt'.
		F1040A-024	Form 1040A, Line 29 'CrForChildAndDEPDCareAmt' must be equal to Form 2441, Line 11 'CrForChildAndDEPDCareAmt'.
0084	Form 1040/1040A - Credit for Elderly or Disabled (SEQ 0930) must equal Credit (SEQ 0290) Schedule R.	F1040-134	If Form 1040 Line 53c 'creditFormsStatement' has the value "SCHR", then Schedule R (Form 1040) must be present in the return.
		F1040-135	If Schedule R (Form 1040) is present in the return, then Form 1040 Line 53c 'creditFormsStatement' must have the value "SCHR".
		F1040-139	If Form 1040, Line 53 'OtherCreditsAmt' has a non zero value, then Schedule R (Form 1040) must be present in the return.
		F1040A-026	Form 1040A, Line 30 'CreditForElderlyOrDisabledAmt' must be equal to Schedule R (Form 1040A or 1040), Line 22 'CreditForElderlyOrDisabledAmt'.
0085	Schedule R - Taxable Disability (SEQ 0150) must be significant when one of the following fields equals "X": Retire/Disabled (SEQ 0020); Both Under 65, One Retired (SEQ 0040); Both Under 65, Both Retired (SEQ 0050); One Over 65, Other Retired (SEQ 0060); Under 65, Did Not Live With Spouse (SEQ 0090).	SR-F1040-001-01	Schedule R (Form 1040A or 1040), Line 11 'TaxableDisabilityAmt' must have a non-zero value if one of the following is checked : Line 2 'Und65RtdPermnnTotDsblytInd', Line 4 'BothUnder65OneRtdDsblytInd', Line 5 'BothUnder65BothRtdDsblytInd', Line 6 'One65OrOlderOtherRtdDsblytInd', Line 9 'Under65DidNotLiveTogetherInd'.
0086	Form 1040 - If Exempt/Form 4361 Box (SEQ 0025) of Schedule(s) SE and Exempt SE Tax Indicator (SEQ 1035) of Form 1040 are blank, then Self Employment Tax (SEQ 1040) of Form 1040 must equal Self-Employment Tax (SEQ 0160) from Schedule(s) SE.	F1040-180-01	If Schedule SE (Form 1040), Section B, Line A checkbox 'ExemptForm4361Ind' is not checked and Form 1040, Line 56 'exemptSETaxLiteralCd' does not have a value, then Form 1040, Line 56 'SelfEmploymentTaxAmt' must be equal to sum of all Schedule SE (Form 1040), Section A, Line 5 'SelfEmploymentTaxAmt' or Section B, Line 12 'SelfEmploymentTaxAmt'.
0087	Form 1040 - Alternative Minimum Tax (SEQ 0918) must equal Alternative Minimum Tax (SEQ 0400) from Form 6251.	F1040-194	Form 1040, Line 45 'AlternativeMinimumTaxAmt' must be equal to Form 6251, Line 35 'AlternativeMinimumTaxAmt'.
0088	Form 1040/1040A - Overpaid (SEQ 1260) must equal the total of the following fields: Refund (SEQ 1270), Applied to ES Tax (SEQ 1280), and ES Penalty Amt (SEQ 1300).	F1040-025-02	If Form 1040, Line 73 'OverpaidAmt' is greater than Line 77 'EsPenaltyAmt', then the sum of Line 74a 'RefundAmt', Line 75 'AppliedToEsTaxAmt', and Line 77 'EsPenaltyAmt' must be equal to Line 73 'OverpaidAmt'.
		F1040A-	Business rule is being developed
		F1040-025-03	If Form 1040, Line 73 'OverpaidAmt' is greater than zero and less than Line 77 'EsPenaltyAmt', then (Line 74a 'RefundAmt' and Line 75 'AppliedToEsTaxAmt' must be equal to zero if an amount is entered) and [Line 76 'AmountOwedAmt' must be equal to (Line 77 'EsPenaltyAmt' minus(-) Line 73 'OverpaidAmt')].
		F1040A-027	If Form 1040A, Line 45 'OverpaidAmt' is greater than zero, then it must be equal to the sum of the following: Line 46a 'RefundAmt' and Line 47 'AppliedToESTTaxAmt' and Line 49 'EsPenaltyAmt'. (Note: Line numbers are being updated and element name corrected to 'AppliedToEsTaxAmt'.)
	Form 1040 - When Total Alimony Paid (SEQ 0697) is significant, Recip Soc Sec No. (SEQ 0693) must be significant, and vice versa.	F1040-026	If Form 1040, Line 31a 'TotalAlimonyPaidAmt' has a non-zero value, then there must be at least one 'RecipientsSSN' provided on Line 31b.

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0089	When Recip Soc Sec No. (SEQ 0693) is significant, it must be within the valid ranges of SSN/ITIN's, cannot equal an ATIN, and cannot equal Primary SSN (SEQ 0010). Refer to Attachment 9 for valid ranges of Social Security/Tax Identification Numbers.	F1040-027 F1040-028	Each 'RecipientsSSN' provided on Form 1040, Line 31b must be within the valid range of SSN/ITIN and cannot equal an ATIN. Each 'RecipientsSSN' provided on Form 1040, Line 31b must not be the same as the Primary SSN in the Return Header.
0090-0092	Reserved		
0093	Form 2441- EIN/SS(PR)N Type (SEQ 0045) must equal "S" or "E". Exception: If SSN/EIN (SEQ 0040) equals "TAXEXEMPT" or "LAFCP" then EIN/SS(PR)N Type (SEQ 0045) may equal blank.	N/A	EINType/SS(PR)NType schema validation Schema allows for entry of "TAXEXEMPT" and "LAFCP"
0094	Form 6252 - If Line 24 Minus Line 25 (SEQ 0290) or Line 35 Minus Line 36 (SEQ 0460) is significant, then Schedule D or Form 4797 must be present.	F6252-004	If Form 6252, Line 26 'InstalSaleIncmLessOrdnrlyIncm' has a non-zero value, then Schedule D (Form 1040) or Form 4797 must be present in the return.
		F6252-005	If Form 6252, Line 37 'PaymentPriceLessOrdinaryIncome' has a non-zero value, then Schedule D (Form 1040) or Form 4797 must be present in the return.
0095	Form 2441 - If Total Qualified Expenses or Limit (SEQ 0230), or Credit for Child & Dependent Care (SEQ 0339), or Net Allowable Amount (SEQ 0600) is greater than zero, then Qualifying Person SSN - 1 (SEQ 0214) must be significant. The Qualifying Person information on Line 2 is not required when Prior Year Expense Literal (SEQ 0318), Prior Year Expense Amount (SEQ 0320), and Prior Yr. Expense Explan/Qual Person Name & SSN (SEQ @0322) are present and there are no current year expenses. If Credit for Child & Dependent Care (SEQ 0339) is significant, and Total Qualified Expenses or Limit (SEQ 0230) or Net Allowable Amount (SEQ 0600) is greater than zero, then Primary Earned Income (SEQ 0260) (and Spouse's Earned Income (SEQ 0270) when Filing Status (SEQ 0130) of Form 1040/1040A equals "2") must be significant. Exception: When either the Primary DOD (SEQ 0020) or the Secondary DOD (SEQ 0040) of Form 1040/1040A is significant on a return with the Filing Status (SEQ 0130) of "2", then Primary Earned Income (SEQ 0260) or Spouse's Earned Income (SEQ 0270) must be significant.	F2441-002-01	If Form 2441, Part II, Line 3 'TotalQlfdExpensesOrLimitAmt' or Part II, Line 11 'CrForChildAndDEPDCareAmt', or Part III, Line 29 'NetAllowableAmt' has a value greater than zero, then Part II, Line 2(b) 'QualifyingPersonSSN' must have a value unless 'CPYECreditLiteralCd' has the value "CPYE" in "CPYE Explanation Statement" [CPYEExplanationStatement] attached to Part II, Line 9.
		F2441-004-02	If Form 2441, Line 11 'CrForChildAndDEPDCareAmt' has a value greater than zero and Filing Status of the return is not "Married filing jointly" (element 'IndividualReturnFilingStatusCd' does not have the value 2) and [Line 3 'TotalQlfdExpensesOrLimitAmt' or Line 29 'NetAllowableAmt' has a value greater than zero], then Line 4 'PrimaryEarnedIncomeAmt' must have a value greater than zero.
		F2441-012-02	If Form 2441, Line 11 'CrForChildAndDEPDCareAmt' has a value greater than zero, and Filing Status of the return is "Married filing jointly" (element 'IndividualReturnFilingStatusCd' has the value 2) and [Line 3 'TotalQlfdExpensesOrLimitAmt' or Line 29 'NetAllowableAmt' has a value greater than zero], then Line 4 'PrimaryEarnedIncomeAmt' and Line 5 'SpouseEarnedIncomeAmt' must have a value greater than zero. However, if 'PrimaryDateOfDeath' or 'SpouseDateOfDeath' in the return has a value, then only one of the earned income amounts (Line 4 'PrimaryEarnedIncomeAmt' or Line 5 'SpouseEarnedIncomeAmt') needs to have a value greater than zero.
0096	Form 1040/1040A - If Total Tax Before Credits and Other Taxes (SEQ 0920) of Form 1040 or Tax (SEQ 0860) of Form 1040A is not significant, then the Credit for Child & Dependent Care (SEQ 0339) of Form 2441 must be zero.	F1040-177	If Form 1040, Line 46 'TotalTxBeforeCrAndOtherTxSAm't' has a zero value or is not present, then Form 2441, Line 11 'CrForChildAndDEPDCareAmt' must have a zero value or not be present. (Note: A business rule is being developed for 1040A)
0097	Form 1040 - When Capital Distribution Box (SEQ 0447) equals to "X", Capital Gain/Loss (SEQ 0450) must be significant, and Schedule D must not be present. When Capital Distribution Box (SEQ 0447) is not equal to "X" and Capital Gain/Loss (SEQ 0450) is significant, Schedule D must be present.	F1040-031	If Form 1040, Line 13 checkbox 'CapitalDistributionInd' is checked, then Schedule D (Form 1040) must NOT be present in the return.
		F1040-032	If Form 1040, Line 13 checkbox 'CapitalDistributionInd' is not checked and Line 13 'CapitalGainLossAm't' has a non-zero value, then Schedule D (Form 1040) must be attached.
0098	Schedule C - Gross Receipts Less Returns Allowances (SEQ 0220) must equal Total Gross Receipts/Sales (SEQ 0200) minus Returns/Allowances (SEQ 0210).	SC-F1040-005	Schedule C (Form 1040), Line 1 'TotalGrossReceiptsOrSalesAm't' minus (-) Line 2 'ReturnsAndAllowancesAm't' must be equal to Line 3 'NetGrossReceiptsAm't'.
0099	Form 1040 - Business Income/Loss (SEQ 0440) must equal the total of Net Profit (Loss) (SEQ 0710) from Schedule(s) C plus Net Profit (SEQ 0710) from Schedule(s) C-EZ.	F1040-033	If Schedule C (Form 1040) is present in the return, then Form 1040, Line 12 'BusinessIncomeLossAm't' must be equal to the sum of all Schedule C (Form 1040), Line 31 'NetProfitOrLossAm't'.
		F1040-195	Form 1040, Line 12 'BusinessIncomeLossAm't' must be equal to the sum of all Schedule C (Form 1040), Line 31 'NetProfitOrLossAm't' and the sum of all Schedule C-EZ (Form 1040) Line 3 'NetProfitAm't'.
0100	Schedule C - When Net Profit (Loss) (SEQ 0710) is less than zero and Some Is Not At Risk (SEQ 0730) equals "X", Form 6198 must be present.	SC-F1040-010	If Schedule C (Form 1040), Line 31 'NetProfitOrLossAm't' is less than zero and Line 32b 'SomeInvestmentsNotAtRiskInd' is checked, then Form 6198 must be present in the return.
0101	Form 4952-At least one of the following fields must be greater than zero: Investment Interest Expense (SEQ 0010), Carryover Disallowed Interest Expense (SEQ 0020), Investment Interest Expense Deduction (SEQ 0170).	F4952-001	Form 4952, Line 1 'InvestmentInterestExpenseAm't', or Line 2 'PriorYrDisallowInvsm'tIntExpAm't' or Line 8 'InvestmentInterestExpDeductAm't' must have a non-zero value.
0102	Schedule E - If Any Amount is Not At Risk (SEQ 1180, 1238, 1298, 1358) equals "X" on any Schedule E, and the corresponding Part/S-Corp Nonpassive Sch K-1 Loss (SEQ 1192, 1253, 1313, 1373) is significant, then Form 6198 must be present.	SE-F1040-001-01	If Schedule E (Form 1040), Line 28A(e), 'AnyAmountIsNotAtRiskInd' checkbox is checked, and the corresponding Line 28A(h), 'NonpassiveLossAm't' has a non-zero value, then Form 6198 must be present in the Return.

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ELF ERC #	ELF Error Reject Code Explanation	MeF Business Rule Number	MeF Business Rule or Reason Why No Rule
0103	Form 1040/1040A/1040EZ – Total Federal Income Tax Withheld (SEQ 1160) must equal the sum of Forms 1099 and AK Div W/H Amount (SEQ 1157), W/H from Sch K-1 Amount (SEQ 1159), Withholding (SEQ 0130) on Forms W-2 and Withholding (SEQ 0050) on Forms W-2G. Exception: Do not reject when withholdings on the tax form exceed withholdings statements by \$5.00 or less.	F1040-034-01	Form 1040, Line 61 'WithholdingTaxAmt' must be equal to the sum of the following: (1) all 'WithholdingAmt' for which 'WithholdingCd' has the value 'FORM 1099' or 'SCH K-1' in [OtherWithholdingStatement] attached to Form 1040, Line 62 and (2) all of the Forms W-2, Line 2 'WithholdingAmt' and (3) all of the Forms W-2G, Line 2 'FederalIncomeTaxWithheldAmt'. When evaluating this a tolerance of \$5 is allowed.
		F1040A-030	Form 1040 A, Line 38 'WithholdingTaxAmt' must be equal to the sum of the following: (1) all 'WithholdingAmt' in [OtherWithholdingStatement] attached to Form 1040A, Line 38 and (2) all of the Forms W-2, Line 2, 'WithholdingAmt'. When evaluating this, a tolerance of \$5.00 is allowed. (Note: Line numbers are being updated.)
		F1040EZ-008	Form 1040EZ, Line 7 'WithholdingTaxAmt' must be equal to the sum of the following: (1) all 'WithholdingAmt' in [OtherWithholdingStatement] attached to Form 1040EZ, Line 7 and (2) all of the Forms W-2, Line 2 'WithholdingAmt'. When evaluating this a tolerance of \$5.00 is allowed.
0104	Form 1040/1040A/1040EZ – Form W-2 wages (the sum of Wages (SEQ 0120) of all Forms W-2) must equal or be less than Tax Form Wages (the sum of Wages, Salaries, Tips (SEQ 0375) of Forms 1040/1040A/1040EZ and Statutory Employee Earnings (SEQ 0198) of Schedule C and (SEQ 0130) of Schedule CEZ Exceptions: a. (Tax Form) Do not reject when Form W-2 wages exceed tax form wages by less than \$5.00. b. (Form 1040) Do not reject when Total Wages (SEQ 0010) of the Allocation Record is significant.	F1040-112-01	If the sum of all Forms W-2, Line 1 'WagesAmt' is greater than the sum of [Form 1040, Line 7 'WagesSalariesAndTipsAmt' and (sum of all Schedule C (Form 1040), Line 1c, 'StatutoryEmployeeW2IncomeAmt') and (sum of all Schedule C-EZ (Form 1040), Line 1c, 'StatutoryEmployeeW2IncomeAmt')], then 'WagesLit' in the [WagesNotShownSchedule] must have the value "AB" or "SNE" or "PYAB" or the [AllocationRecord] must be present in the return. When evaluating this, a tolerance of \$5.00 is allowed.
		F1040A-029	If 'WagesLit' of [WagesNotShownSchedule] attached to Form 1040A, Line 7 does not have the value of ("AB" or "SNE" or "PYAB") and [Allocation Record] is not present in the return, then the sum of all Form W-2s, Line 1 'WagesAmt' must not be greater than Form 1040A, Line 7 'WagesSalariesAndTipsAmt'. When evaluating this a tolerance of \$5.00 is allowed. (Note: The rule verbiage is being changed.)
		F1040EZ-009	If 'WagesLit' of [WagesNotShownSchedule] attached to Form 1040EZ, Line 1 does not have the value ("AB" or "SNE" or "PYAB"), then the sum of all Forms W-2, Line 1 'WagesAmt' must not be greater than Form 1040EZ, Line 1 'WagesSalariesAndTipsAmt'. When evaluating this a tolerance of \$5.00 is allowed.
0105	Tax Form - When Direct Deposit information is present, the following fields must be significant: Routing Transit Number (SEQ 1272); Checking Account Indicator (SEQ 1274) or Savings Account Indicator (SEQ 1276); Depositor Account Number (SEQ 1278); and RAL Indicator (SEQ 1465). Exception: Bypass this check if Form 8888 is present.	F1040-035-02	If any of the following Form 1040 fields have a value, then all of these fields must have a value: Line 74b 'RoutingTransitNumber', Line 74c 'BankAccountTypeCd', Line 74d 'DepositorAccountNumber'.
		F1040A-	Business rule is being developed
		F1040EZ-010	If any of the following Form 1040-EZ fields have a value, then all of these fields must have a value: Line 11b 'RoutingTransitNumber', Line 11c 'BankAccountTypeCd', and Line 11d 'DepositorAccountNumber'.
0106	Schedule E - If more than one Schedule E is present, only the first occurrence of Schedule E can contain entries in the following fields: Tot All Amounts Rental Rents Received (SEQ 1108); Tot All Amounts Royalty Rents Received (SEQ 1109); Tot All Amounts Total Payments Rental (SEQ 1111); Tot All Amounts Total Payments Royalty (SEQ 1112); Tot All Amounts Mortgage Interest (SEQ 1113); Tot All Amounts Deprec Expense (SEQ 1114); Tot All Amounts Total Expenses (SEQ 1115); Total Income (SEQ 1118); Total Losses (SEQ 1120); Total Income or Loss (SEQ 1150); Tot Part/S-Corp Income or Loss (SEQ 1765); Total Estate/Trust Net Income/Loss (SEQ 1945); Total Supplemental Income (Loss) (SEQ 2010); Farming/Fishing Share (SEQ 2020); or Net Rental Real Estate Income/Loss (SEQ 2030).	N/A	USAmountType Schema Validation
0107	Schedule SE - If SST Wages/RRTP Comp (SEQ 0088) or Unreported Tips (SEQ 0090) is significant, then Total Wages/Unreported Tips (SEQ 0100) must be significant. Exception: This check is not performed when SST/Wages/RRTP Comp (SEQ 0088) equals or greater than \$106,800.	SSE-F1040-005-01	If Schedule SE (Form 1040), Section B Line 8a 'SSTWagesRRTPCompAmt' has a non-zero value or Line 8b 'UnreportedTipsAmt' has a non-zero value, then Line 8d 'TotalWagesAndUnreportedTipsAmt' must have a value unless Line 8a 'SSTWagesRRTPCompAmt' is greater than or equal to 106800.
0108	Form 1040/1040A - If Overpaid (SEQ 1260) is greater than zero, then Total Payments (SEQ 1250) must be greater than Total Tax (SEQ 1150).	F1040-036-01	If Form 1040, Line 73 'OverpaidAmt' has a non-zero value, then Line 72 'TotalPaymentsAmt' must be greater than Line 60 'TotalTaxAmt'.
		F1040A-031	If Form 1040A, Line 45 'OverpaidAmt' has a non-zero value, then Line 44 'TotalPaymentsAmt' must be greater than Line 37 'TotalTaxAmt'. (Note: Line numbers are being updated.)

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ELF ERC #	ELF Error Reject Code Explanation	MeF Business Rule Number	MeF Business Rule or Reason Why No Rule
	Form 1040EZ -If Refund (SEQ 1270) is greater than zero, then Total Payments (SEQ 1250) must be greater than Total Tax (SEQ 1256).	F1040EZ-011	If Form 1040-EZ, Line 11a 'RefundAmt' has a non-zero value, then Line 9 'TotalPaymentsAmt' must be greater than Line 10 'TaxAmt'.
0109	Form 1040/1040A - If Primary SSN (SEQ 0010) or Secondary SSN (SEQ 0030) equals an ITIN, then Earned Income Credit (SEQ 1180) cannot be significant and Schedule EIC cannot be present.	F1040-037	If Primary SSN in the Return Header is an ITIN, then Line 64a 'EarnedIncomeCreditAmt' must be equal to zero or not be present.
		F1040A-032	If 'PrimarySSN' in the Return Header is an ITIN, then Form 1040A, Line 38a 'EarnedIncomeCreditAmt' must be equal to zero if an amount is entered.
		F1040-038	If Primary SSN in the Return Header is an ITIN, then Schedule EIC (Form 1040) must not be present in the return.
		F1040A-033	If Primary SSN in the Return Header is an ITIN, then Schedule EIC (Form 1040) must not be present in the return.
		F1040-039	If Spouse SSN in the Return Header is an ITIN, then Line 64a 'EarnedIncomeCreditAmt' must be equal to zero or not be present.
		F1040A-034	If 'SpouseSSN' in the Return Header is an ITIN, then Form 1040A, Line 38a 'EarnedIncomeCreditAmt' must be equal to zero if an amount is entered.
		F1040-040	If Spouse SSN in the Return Header is an ITIN, then Schedule EIC (Form 1040) must not be present in the return.
		F1040A-035	If 'SpouseSSN' in the Return Header is an ITIN, then Schedule EIC (Form 1040) must not be present in the return.
	Form 1040EZ -If Primary SSN (SEQ 0010) or Secondary SSN (SEQ 0030) equals an ITIN, then Earned Income Credit (SEQ 1180) cannot be significant	F1040EZ-012	If 'PrimarySSN' in the Return Header is an ITIN, then Line 8a, 'EarnedIncomeCreditAmt' must be equal to zero if an amount is entered.
		F1040EZ-013	If 'SpouseSSN' in the Return Header is an ITIN, then Line 8a, 'EarnedIncomeCreditAmt' must be equal to zero if an amount is entered.
0110	Form 1040 – If both Schedule D and Schedule J are present, then Tax (SEQ 0915) of Form 1040 must equal or be greater than Subtract Line 21 from Line 17 (SEQ 0220) of Schedule J.	F1040-196	If Schedule D (Form 1040) and Schedule J (Form 1040) are present in the return, then Form 1040, Line 44 'TaxAmt' must not be less than Schedule J (Form 1040), Line 23 'AverageFarmIncomeTaxAmt'.
0111	Form 1040/1040A- When Must Itemize Indicator (SEQ 0786) equals "X", Filing Status (SEQ 0130) must equal "3".	F1040-041	If Form 1040, Line 39b checkbox 'MustItemizeInd' is checked, then Line 3 checkbox "Married filing separately" must be checked (element 'IndividualReturnFilingStatusCd' must be equal to 3).
		F1040A-036	If Form 1040A, Line 23b 'MustItemizeInd' is checked, then Line 3 checkbox "Married filing separately" must be checked (element 'IndividualReturnFilingStatusCd' must be equal to "3").
0112	Form 1040 - When Retirement Tax Plan Literal (SEQ 1095) is blank, Tax on Retirement Plans (SEQ 1100) must equal the total of the following fields from Form(s) 5329: Additional Tax on Early Distributions (SEQ 0078), Additional Tax on Certain Distr from Educ Accts (SEQ 0091), Excess Contributions Tax on Traditional IRA (SEQ 0160), Excess Contributions Tax on Roth IRA (SEQ 0280), Excess Contribution Tax on Ed IRA (SEQ 0570), Excess Contributions Tax on MSA (SEQ 0660), Excess Contributions Tax on HSA (SEQ 0750), and Tax on Excess Accumulations (SEQ 0850).	F1040-197	If Form 1040, Line 58 'TaxOnIRAsAmt' has a non-zero value and 'retirementTaxPlanLiteralCd' does not have a value, then Line 58 'TaxOnIRAsAmt' must be equal to the sum of the following lines on Form 5329: Line 4 'IRAEarlyDistributionsTaxAmt' and Line 8 'EduclRADistributionsTaxAmt' and Line 17 'IRAExcessContribTaxAmt' and Line 25 'RothIRAExcessContribTaxAmt' and Line 33 'EduclIRAExcessContribTaxAmt' and Line 41 'MSAExcessContribTaxAmt' and Line 49 'HSAExcessContribTaxAmt' and Line 53 'RtmntAnntyExcessContribTaxAmt'.
	When Retirement Tax Plan Literal (SEQ 1095) equals "NO", Form 5329 does not have to be present, but Tax on Retirement Plans (SEQ 1100) of Form 1040 must be significant.	F1040-	Business rule is being developed for tax year 2011
0113	Schedule A - When Non-Cash/Check Contribution (SEQ 0360) is greater than \$500, Form 8283 must be present.	SA-F1040-002	If Schedule A (Form 1040), Line 17 'OtherThanByCashOrCheckAmt' is greater than 500, then Form 8283 must be attached.
0114	Form 1040/1040A - If Taxable Amount of Social Security (SEQ 0557) is significant, then Social Security Benefits (SEQ 0553) must be significant.	F1040-042	If Form 1040, Line 20b 'TaxableSocSecAmt' has a non-zero value, then Line 20a 'SocSecBnftAmt' must have a non-zero value.
		F1040A-037	If Form 1040A, Line 14b 'TaxableSocSecAmt' has a non-zero value, then Line 14a 'SocSecBnftAmt' must have a non-zero value.
0115	Form 1040/Railroad Retire Indicator (SEQ 1070) is blank, then Unreported Social Security and Medicare Tax (SEQ 1080) of Form 1040 must equal F1040 Social Security Medicare Tax on Tips (SEQ 0300) from Form(s) 4137 and F1040 Social Security Medicare Tax on Wages (SEQ 0390) from Form(s) 8919.	F1040-198	If Form 1040, Line 57 'RailroadRetireCode' does not have a value, then Line 57 'UnrprtdSocSecAndMedcrTaxAmt' must be equal to the sum of the following: [all Forms 4137, Line 13 'SocSecMedicareTaxUnrprtdTipAmt'] and [all Forms 8919, Line 13 'UncollectedSocSecMedTaxAmt'].
0116	Form 1040/1040A - If Total Payments (SEQ 1250) is not equal to Total Tax (SEQ 1150), then at least one of the following fields must be significant: Overpaid (SEQ 1260), Refund (SEQ 1270), Applied to ES Tax (SEQ 1280), or Amount Owed (SEQ 1290).	F1040-043-02	If Form 1040, Line 72 'TotalPaymentsAmt' is not equal to Line 60 'TotalTaxAmt', then one of the following must have a non-zero value: Line 73 'OverpaidAmt', Line 74a 'RefundAmt', Line 75 'AppliedToEsTaxAmt' or Line 76 'AmountOwedAmt'.
		F1040A-038	If Form 1040A, Line 44 'TotalPaymentsAmt' is not equal to Line 37 'TotalTaxAmt', then one of the following must have a non-zero value: Line 45 'OverpaidAmt', Line 46a 'RefundAmt', Line 47 'AppliedToEsTaxAmt' or Line 48 'AmountOwedAmt'. (Note: Line numbers are being updated.)
0117	Schedule C - At least one of the following fields must be significant: Total Gross Receipts/Sales (SEQ 0200), Gross Income (SEQ 0270), Total Expenses (SEQ 0700), Tentative Profit/Loss (SEQ 0702), or Net Profit (Loss) (SEQ 0710).	SC-F1040-002	One of the following lines in Schedule C(Form 1040) must have a non-zero value: Part I, Line 1 'TotalGrossReceiptsOrSalesAmt', Part I, Line 7 'GrossIncomeAmt', Part II, Line 28 'TotalExpensesAmt', Part II, Line 29 'TentativeProfitOrLossAmt', Part II, Line 31 'NetProfitOrLossAmt'.

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ELF ERC #	ELF Error Reject Code Explanation	MeF Business Rule Number	MeF Business Rule or Reason Why No Rule
0118	Form 5329-Name of Person Subject to Penalty Tax (SEQ 0010) must contain a less-than sign (<) immediately preceding the last name. If the name includes a suffix, another less-than sign is entered between the last name and the suffix. Allowable characters are: Alpha, hyphen (-), less-than (<), and space.	N/A	Schema validation
	The following cannot be present: Two or more consecutive embedded spaces, a space or less-than sign in the first position, a less-than sign in the last position, more than two less-than signs, a space preceding or following a less-than sign.	N/A	Schema validation
0119	Form 1040A-If Filing Status (SEQ 0130) equals "3", then State Abbreviation (SEQ 0087) cannot equal any of the following states: AZ (Arizona), CA (California), ID (Idaho), LA Louisiana), NM (New Mexico), NV (Nevada), TX (Texas), WA (Washington), and WI (Wisconsin). Exception: If Filing Status equals "3" and Address Ind (SEQ 0097) equals "2" (Stateside Military Address), then the State Abbreviation (SEQ 0087) may equal one of the Community Property states listed above.	F1040A-039	If Form 1040A, Line 3 checkbox "Married filing separately" is checked (element 'IndividualReturnFilingStatusCd' has the value 3), then 'State' of Filer Address in the Return Header must not have the following values: "AZ" or "CA" or "ID" or "LA" or "NM" or "NV" or "TX" or "WA" or "WI".
0120	Form 1040 – When F8936 Literal (SEQ 1147) equals "FORMb8936" F8936 Amount (SEQ 1148) must be significant and vice versa.	F1040-	Business rules are being developed
0121	Form 1040/1040A - Pensions Annuities Received Including Foreign (SEQ 0485) cannot equal Taxable Pensions Amount Including Foreign (SEQ 0495).	F1040-044	If Form 1040, Line 16a 'PensionAnnuitiesAmt' or Line 16b 'TotalTaxablePensionsAmt' has a non-zero value, then both amounts cannot be equal.
		F1040A-040	If Form 1040A, Line 12a 'PensionsAnnuitiesAmt' or Line 12b 'TaxablePensionsInclFdFrnAmt' has a non-zero value, then both amounts must not be equal.
0122	Form W-2 - Employer Identification Number (SEQ 0040) must be numeric, the first two digits of Employer Identification Number (SEQ 0040) must equal a valid District Office Code, Employer Name Control (SEQ 0045) must be significant, and W-2 Indicator (SEQ 0590) must equal "N" or "S". Refer to Attachment 7 for District Office Codes. See Section 7.05 for Business Name Control format. Note: The value "N" (Non-Standard) indicates that the Form W2 was altered, handwritten, or typed, or that a cumulative Earnings Statement or a substitute Form W2 was used. The value "S" (Standard) identifies a Form W2 that is a computer-produced print, an IRS form, or an IRS-approved facsimile.	N/A	EINType schema validation Name Control is a required entry W-2 indicator "N" or "S" is a required entry
0123	Form W-2 - The following fields must be significant: Employee's SSN (SEQ 0035), Name of Reporting Agent or Employer (SEQ 0050), Employer Address (SEQ 0060), Employee Name (SEQ 0090), Employee Address (SEQ 0100); Employee City (SEQ 0110), Employee State (SEQ 0113), Employee Zip Code (SEQ 0115), and Wages (SEQ 0120).	N/A	MeF made these required fields. No business rule needed.
	Exception: The check for Wages (SEQ 0120) is bypassed when Combat Pay has been excluded from Wages.	FW2-002	Form W-2, Line 1 'WagesAmt' must have a value greater than zero unless Combat Pay has been excluded from income.
	Exception: When a period (.) is present in the Employee State (SEQ 0113) on Form W-2, the checks for Employee City (SEQ 0110) and Employee Zip Code (SEQ 0115) are bypassed.	N/A	MeF handles this differently. This rule not needed.
0124	Form W-2G - The following fields must be significant: Payer Name Control (SEQ 0015), Payer Name (SEQ 0020), and Payer Identification Number (SEQ 0026), Winner's Name (SEQ 0140) and SSN (SEQ 0150).	N/A	Required entries in schema
0125	Form 1099-R - The following fields must be significant: Payer Name Control (SEQ 0015), Payer Name (SEQ 0020), and Payer Identification Number (SEQ 0050), SSN (SEQ 0060) and Recipients Name (SEQ 0070).	N/A	Required entries in schema
0126	Tax Form – If any Paid Preparer information (SEQ 1340, 1350, 1360, 1370, 1380, 1385, 1390, 1400, or 1410 or 1420) is significant, then either PTIN (SEQ 1360) or Preparer Firm EIN (SEQ 1380) must be significant.	IND-013	Valid for 1040/A/EZ/SS(PR) - In the Return Header 'PreparerSSN' or 'PTIN' or 'STIN' or 'PreparerFirmIDNumber' must have a value, if any one of the following is true: (1) checkbox 'SelfEmployed' is checked; (2) 'PreparerPersonName' or 'PreparerFirmName' or 'PreparerUSAAddress' or 'PreparerForeignAddress' has a value.
	If PTIN (SEQ 1360) is significant, it must equal all numeric characters and cannot equal all zeros or all nines; or the first position must equal "P" or "S" and the last positions must be numeric characters and cannot equal all zeros or all nines.	R0000-088	Valid for 1040/A/EZ/SS(PR) - The eight numeric digits of the PTIN (of the Paid Preparer) following the letter P, must not equal all zeros or all nines in the Return Header.
		R0000-113	Valid for 1040/A/EZ/SS(PR) - The eight numeric digits of the STIN (of the Paid Preparer) following the letter S, must not equal all zeros or all nines in the Return Header.
	If Preparer Firm EIN (SEQ 1380) is significant, it must equal all numeric characters and cannot equal all zeros or all nines. When Paid Preparer information (SEQ 1340-1420) is significant, Non-Paid Preparer (SEQ 1338) cannot be significant, and vice versa. Refer to Attachment 6 for more information on Non-Paid and Paid Preparers.	R0000-087-01	Valid for 1040/A/EZ/SS(PR) - EIN of the Paid Preparer Firm in the Return Header must not equal all zeros or all nines.
		IND-020	If 'PaidPreparerInformation' is present in the Return Header, then 'NonPaidPreparerCd' must not have a value in the return.

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ELF ERC #	ELF Error Reject Code Explanation	MeF Business Rule Number	MeF Business Rule or Reason Why No Rule
0127	Form 1040/1040A - If Total Payments (SEQ 1250) is greater than Total Tax (SEQ 1150), and the total of Applied to ES Tax (SEQ 1280) plus ES Penalty Amount (SEQ 1300) equals Overpaid (SEQ 1260), then Refund (SEQ 1270) cannot be significant.	F1040-045-02	If Form 1040, Line 72 'TotalPaymentsAmt' is greater than Line 60 'TotalTaxAmt' and [Line 75 'AppliedToEsTaxAmt' plus(+) Line 77 'EsPenaltyAmt' is equal to Line 73 'OverpaidAmt'], then Line 74a 'RefundAmt' must be equal to zero if an amount is entered.
		F1040A-041	If Form 1040A, Line 44 'TotalPaymentsAmt' is greater than Line 37 'TotalTaxAmt' and [the sum of Line 44 'AppliedToEsTaxAmt' and Line 47 'EsPenaltyAmt' is equal to Line 45 'OverpaidAmt'], then Line 46a 'RefundAmt' must be equal to zero if an amount is entered. (Line numbers are being updated.)
0128	Form 1040/1040A - If Total Payments (SEQ 1250) is greater than Total Tax (SEQ 1150), and the total of Applied to ES Tax (SEQ 1280) plus ES Penalty Amount (SEQ 1300) is less than Overpaid (SEQ 1260), then Refund (SEQ 1270) must be greater than zero.	F1040-046-01	If Form 1040, Line 72 'TotalPaymentsAmt' is greater than Line 60 'TotalTaxAmt' and [Line 75 'AppliedToEsTaxAmt' plus (+) Line 77 'EsPenaltyAmt' is less than Line 73 'OverpaidAmt'], then Line 74a 'RefundAmt' must have a non-zero value.
		F1040A-042	If Form 1040A, Line 44 'TotalPaymentsAmt' is greater than Line 37 'TotalTaxAmt' and [the sum of (Line 47 'AppliedToESTTaxAmt' and Line 49 'EsPenaltyAmt') is less than Line 45 'OverpaidAmt'], then Line 46a 'RefundAmt' must have a non-zero value. (Note: Line numbers are being updated and element name corrected to 'AppliedToEsTaxAmt'.
0129	Form 1040/1040A - If Total Payments (SEQ 1250) equals Total Tax (SEQ 1150), then the following fields cannot be significant: Overpaid (SEQ 1260), Refund (SEQ 1270), and Applied to ES Tax (SEQ 1280).	F1040-047-01	If Form 1040, Line 72 'TotalPaymentsAmt' is equal to Line 60 'TotalTaxAmt', then the following lines must not have a value greater than zero: Line 73 'OverpaidAmt', Line 74a 'RefundAmt' and Line 75 'AppliedToEsTaxAmt'.
		F1040A-043	If Form 1040A, Line 44 'TotalPaymentsAmt' is equal to Line 37 'TotalTaxAmt', then each of the following must be equal to zero if an amount is entered: Line 45 'OverpaidAmt', Line 46a 'RefundAmt' and Line 47 'AppliedToESTTaxAmt'. (Note: This rule is being deleted and three new 1040A rules created.)
0130	Reserved	N/A	
0131	Form 1040/1040A - If Number of Children Not Living with You (SEQ 0247) is significant, then at least one Relationship (SEQ 0177, 0187, 0197, or 0207) must equal "SON", "DAUGHTER", "STEPCHILD", "FOSTER CHILD", "GRANDCHILD", "BROTHER", "SISTER", "HALF BROTHER", "HALF SISTER", "NIECE", "NEPHEW", "STEPBROTHER" or "STEPSISTER".	F1040-049	If Form 1040, Line 6c 'NumOfChildNotLivingWithYouCnt' has a non-zero value, there must be at least one dependent listed in Line 6c that has its 'DependentRelationship' from among the following values: ("CHILD", "DAUGHTER", "GRANDCHILD", or "SON") Rule verbiage is being changed and will include more enumerations.)
		F1040A-045	If Form 1040A, Line 6c 'NumOfChildNotLivingWithYouCnt' has a non-zero value, there must be at least one dependent listed in Line 6c that has its Line 6c(3) 'DependentRelationship' from among the following values: ("CHILD" or "DAUGHTER" or "GRANDCHILD" or "SON"). (Note: Rule verbiage is being changed and will include more enumerations.)
0132	Form 1040 – When Capital Distribution Box equals "X", Capital Gain/Loss (SEQ 0450) must contain a positive amount.	F1040-050	If Form 1040, Line 13 checkbox'CapitalDistributionInd' is checked, then Line 13 'CapitalGainLossAmt' must have a value greater than zero.
0133	Schedule R - If Nontaxable SSB/RRB (SEQ 0163) or Nontaxable Other (SEQ 0167) is significant, then Pensions & Annuities (SEQ 0170) must be significant.	SR-F1040-002-01	If Schedule R (Form 1040A or 1040), Line 13a 'NontxSocSecAndRlrdBenefitsAmt' or Line 13b 'NontaxableOtherAmt' has a non-zero value, then Line 13c 'TotalNontaxableAmt', must have a non-zero value.
0134	Reserved	N/A	
0135	Form 1040 - When F4684 Literal (SEQ 0460) equals "F4684", Form 4684 must be present	F1040-338	If Form 1040, Line 14 'Form4684Cd' has the value "F4684", then Form 4684 must be present in the return.
0136	Form 1040 - If Form 2210 or Form 2210F is present, then ES Penalty Amount (SEQ 1300) of Form 1040 must equal Underpayment Penalty/Short Method (SEQ 0245) or Total Underpayment Penalty (SEQ 0671) from Form 2210, or Underpayment Penalty/Farmers Fisherman (SEQ 0180) from Form 1040A - If Form 2210 is present, then ES Penalty Amount (SEQ 1300) of Form 1040A must equal Underpayment Penalty/Short Method (SEQ 0245) or Total Underpayment Penalty (SEQ 0671) from Form 2210.	F1040-053-01	If Form 2210 is present, then Form 1040, Line 77 'EsPenaltyAmt' must be equal to Form 2210, Line17 'PenaltyAmt' or Form 2210, Line 27 'TotalPenaltyAmt'.
		F1040-191	If Form 2210-F is present, then Form 1040, Line 76 'EsPenaltyAmt' must be equal to Form 2210-F, Line 16 'PenaltyAmt'.
		F1040A-047	If Form 2210 is present, then Form 1040A, Line 49 'EsPenaltyAmt' must be equal to non-zero amount from Form 2210, Line 17 'PenaltyAmt' or Line 27 'TotalPenaltyAmt'. (Note: 1040A Line number is being updated.)
0137	Form 2441- When SSN/EIN 1 or 2 (SEQ 0040, 0090) is significant, the corresponding Amount Paid 1 or 2 (SEQ 0050, 0100) must be significant.	N/A	Required entry in schema
0138	Form 1040/1040A – Total Exemptions (SEQ 0355) must equal the total of the following fields: Total Box 6a and 6b (SEQ 0167); Number of Children Who Lived with You (SEQ 0240); Number of Children Not Living with You (SEQ 0247); and Number of Other Dependents Listed (SEQ 0350).	F1040-054	Form 1040, Line 6d 'TotalExemptionsCnt' must be equal to the total of the following fields: 'TotalExemptPrimaryAndSpouseCnt', 'NumOfChildWhoLivedWithYouCnt', 'NumOfChildNotLivingWithYouCnt', and 'NumOfOtherDepdListedCnt'.
		F1040A-049	Form 1040A, Line 6d 'TotalExemptionsCnt' must be equal to the sum of the following fields: 'TotalExemptPrimaryAndSpouseCnt' and 'NumOfChildWhoLivedWithYouCnt' and 'NumOfChildNotLivingWithYouCnt' and 'NumOfOtherDepdListedCnt'.

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0139	Form W-2 - Employee SSN (SEQ 0035) must equal Primary SSN (SEQ 0010) or Secondary SSN (SEQ 0030) of the Tax Form. Exception processing for ITIN Returns Only: ERC 0139 has been modified to enable wage-earning taxpayers with ITINs to file electronically even if their Forms W-2 were issued with an SSN. Previously, taxpayers with this filing situation had to file on paper. The change means that the e-file preparation software feature that automatically populates Form W-2 records with the taxpayer's TIN entered on the tax return must be disabled for ITIN returns only. The taxpayer TIN on form W-2 records associated with ITIN returns must be entered manually. The software should direct the user to input the TIN from the Form W-2 exactly as it was issued by the employer. For returns where the taxpayer reports using an SSN, the auto-population feature need not be changed. See Attachment 9 to determine how to identify ITINs.	FW2-003	Form W-2, Line a, 'EmployeeSSN' must equal Primary SSN or Spouse SSN from the Return Header.
0140	Form 1040 - Farm income (SEQ 0520) must equal Net Farm Profit or Loss (SEQ 0680) from Schedule(s) F.	F1040-203	Form 1040, Line 18 'NetFarmProfitOrLossAmt' must be equal to the sum of all Schedule F (Form 1040), Line 36 'NetFarmProfitOrLoss'.
0141	Schedule F - At least one of the following fields must be significant: Gross Income Amount (SEQ 0280), Total Expenses (SEQ 0650), or Net Farm Profit or Loss (SEQ 0680).	SF-F1040-011-01	Schedule F (Form 1040) must have a non-zero value in one of the following: Line 9 'GrossIncome', Line 33 'TotalExpenses', Line 34 'NetFarmProfitOrLoss'.
0142	Schedule F - Accounting Method Cash Indicator (SEQ 0050) or Accounting Method Accrual Indicator (SEQ 0060) must equal "X".	SF-F1040-016	Schedule F (Form 1040) 'AccountingMethodCash' checkbox or 'AccountingMethodAccrual' checkbox must be checked.
0143	Schedule F - Materially Participate Yes Indicator (SEQ 0100) and Materially Participate No Indicator (SEQ 0110) cannot both equal "X" and cannot both equal blank.	N/A	Schema validation
0144	Reserved	N/A	
0145	Form 1040 - If Bus Expenses Reservists & Others (SEQ 0624) is significant, then Form 2106/2106-EZ must be attached.	F1040-055-01	If Form 1040, Line 24 'BusExpnsReservistsAndOthersAmt' has a non-zero value, then Form 2106 or Form 2106-EZ must be attached to Line 24.
0146	Form 1040/1040A/1040EZ - When Unemployment Compensation (SEQ 0552) is significant, it must be numeric and greater than zero.	N/A	USAmountNNType validation
0147	Form 2210 - One of the following fields must equal "X": Waiver Entire Penalty Box (SEQ 0135), Waiver of Part of Penalty Box (SEQ 0145), Annualized Income Installment Method Box (SEQ 0155), Actually Withheld Box (SEQ 0165), or Joint Return Box (SEQ 0170).	F2210-002-02	One or more of the checkboxes on Form 2210, Part II, Line A through F must be checked. (Rule is being updated)
0148	Form 2210 - When Waiver of Entire Penalty Box (SEQ 0135) or Waiver of Part Penalty Box (SEQ 0145) equals "X", either Waived Explanation/Short Method (SEQ 0233) or Waiver Explanation (SEQ 0669) must equal "STMbnn".	F2210-003	If Form 2210, Part II, Line A checkbox 'WaiverOfEntirePenaltyInd' is checked, then [WaiverExplanationStatement] must be attached to Part III, Line 17 or Part IV, Line 31.
		F2210-004	If Form 2210, Part II, Line B checkbox 'WaiverOfPartOfPenaltyInd' is checked, then [WaiverExplanationStatement] must be attached to Part III, Line 17 or Part IV, Line 31.
	Form 2210F - When Waiver of Penalty Box (SEQ 0013) equals "X", Waiver Explanation (SEQ 0177) must equal "STMbnn".	F2210F-001	If Form 2210-F, Part I, Line A checkbox 'PenaltyWaiverRequestInd' is checked, then "Waiver Explanation Statement" [WaiverExplanationStatement] must be attached to Part III, Line 16.
0149	Schedule C - When Other Clos Inv Method (SEQ 0744) equals "X", Other Meth Explanation (SEQ 0746) must equal "STMbnn".	SC-F1040-007	If Schedule C (Form 1040) Line 33c checkbox "OtherClosingInventoryMethodInd" is checked, then "OtherMethodUsedToValueClosingInventoryStatement" must be attached.
0150	Form 1040 - When F4255 Literal (SEQ 1121) and F4255 Amount (SEQ 1122) are significant, Form 4255 must be present and Total Increase Tax (SEQ 0570) of Form 4255 must be significant.	F1040-205	If Form 4255 is present in the return, then there must be an [OtherTaxStatement] attached to Form 1040, Line 60, and in [OtherTaxStatement] at least one 'OtherTaxLit' must have the value "ICR" with the corresponding 'OtherTaxAmt' having a value greater than zero.
	When Form 4255 is present, F4255 Literal (SEQ 1121) and F4255 Amount (SEQ 1122) of Form 1040 must be significant.	F1040-204	If in [OtherTaxStatement] attached to Form 1040, Line 60, at least one 'OtherTaxLit' has the value "ICR" and the corresponding 'OtherTaxAmt' has a value greater than zero, then Form 4255, Line 13 'TotalIncreaseInTax' must have a value greater than zero.
0151	Summary Record - Number of Logical Records in Tax Return (SEQ 0040) must equal the total logical record count computed by the IRS	N/A	No Summary Record in MeF. MeF handles these type validations differently
0152	Summary Record - Number of Forms W-2 (SEQ 0050) must equal the number of Forms W-2 computed by the IRS.	N/A	No Summary Record in MeF. MeF handles these type validations differently
0153	Summary Record - Number of Forms W-2G (SEQ 0060) must equal the number of Forms W-2G computed by the IRS.	N/A	No Summary Record in MeF. MeF handles these type validations differently
0154	Summary Record - Number of Forms 1099-R (SEQ 0070) must equal the number of Forms 1099-R computed by the IRS.	N/A	No Summary Record in MeF. MeF handles these type validations differently
0155	Summary Record - Number of Schedule Records (SEQ 0080) must equal the number of schedule records computed by the IRS.	N/A	No Summary Record in MeF. MeF handles these type validations differently
0156	Summary Record - Number of Form Records (SEQ 0090) must equal the number of form records computed by the IRS.	N/A	No Summary Record in MeF. MeF handles these type validations differently

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0157	Summary Record - Number of Statement Record Lines (SEQ 0100) must equal the number of statement record lines computed by the IRS.	N/A	No Summary Record in MeF. MeF handles these type validations differently
0158	Form 1040 - If Specify Other Credits Literal (SEQ 1010) equals "Sch R", and Self 65 or Over Box (SEQ 0772) and Spouse 65 or Over Box (SEQ 0776) are blank, then one of the following fields from Schedule R must be significant: Retire/Disabled (SEQ 0020); Both Under 65, One Retired (SEQ 0040); Both Under 65, Both Retired (SEQ 0050); Under 65, Did Not Live with Spouse (SEQ 0090).	F1040-056	If Form 1040, Line 53c 'creditFormsStatement' has the value "SCHRR" and (Line 39a checkbox 'Primary65OrOlderInd' and Line 39a checkbox 'Spouse65OrOlderInd' are not checked), then one of the following fields on Schedule R (Form 1040) must have a value: Line 2 'Und65RtdPermnnTtdDsblyInd'; Line 4 'BothUnder65OneRtdDsblyInd'; Line 5 'BothUnder65BothRtdDsblyInd'; Line 9 'Under65DidNotLiveTogetherInd'.
	Form 1040A - If Credit for Elderly or Disabled (SEQ 0930) is significant, and Self 65 or Over Box (SEQ 0772) and Spouse 65 or Over Box (SEQ 0776) are blank, then one of the following fields from Schedule R must be significant: Retire/Disabled (SEQ 0020); Both Under 65, One Retired (SEQ 0040); Both Under 65, Both Retired (SEQ 0050); Under 65, Did Not Live with Spouse (SEQ 0090).	F1040A-048	If Form 1040A, Line 30 'CreditForElderlyOrDisabledAmt' is greater than zero, and [Line 23a checkboxes 'Primary65OrOlderInd' and 'Spouse65OrOlderInd' are not checked], then one of the following fields from Schedule R (Form 1040A or 1040) must be checked: Line 5 'BothUnder65BothRtdDsblyInd' or Line 4, 'BothUnder65OneRtdDsblyInd' or Line 9, 'Under65DidNotLiveTogetherInd'.
0159	Form 1040EZ - When the Self Claimed Dependent Ind (SEQ 0770) and the Spouse Claimed Dependent Ind (SEQ 0775) are blank, then Combined Standard Deduction and Personal Exemption (SEQ 0815) must equal \$9,500 when Secondary SSN (SEQ 0030) is not significant, and must equal \$19,000 when Secondary SSN (SEQ 0030) is significant.	F1040EZ-016	If Form 1040EZ, Line 5 checkbox 'PrimaryClaimAsDependentInd' is not checked and 'SpouseSSN' in the Return Header does not have a value, then Line 5 'CombStdDedAndPrsnlExemptAmt' must be equal to 9500.
		F1040EZ-017	If Form 1040EZ, Line 5 checkboxes 'PrimaryClaimAsDependentInd' and 'SpouseClaimAsDependentInd' are not checked and 'SpouseSSN' in the Return Header has a value, then Line 5 'CombStdDedAndPrsnlExemptAmt' must be equal to 19000.
0160	Form 1040EZ - When the Self Claimed Dependent Ind (SEQ 0770) and the Spouse Claimed Dependent Ind (SEQ 0775) equals "X", then Combined Standard Deduction and Personal Exemption (SEQ 0815) cannot exceed \$11,600 when Secondary SSN (SEQ 0030) is significant.	F1040EZ-018	If Form 1040EZ, Line 5 checkboxes 'PrimaryClaimAsDependentInd' and 'SpouseClaimAsDependentInd' are checked and 'SpouseSSN' in the Return Header has a value, then Line 5 'CombStdDedAndPrsnlExemptAmt' must not be greater than 11600.
	When the Self Claimed Dependent Ind (SEQ 0770) equals "X", then Combined Standard Deduction and Personal Exemption (SEQ 0815) cannot exceed \$5,800 when the Secondary SSN (SEQ 0030) is NOT significant.	F1040EZ-019	If Form 1040EZ, Line 5 checkbox 'PrimaryClaimAsDependentInd' is checked and 'SpouseSSN' in the Return Header does not have a value, then Line 5 'CombStdDedAndPrsnlExemptAmt' must not be greater than 5800.
0161	Schedule SE - The following field must be positive: TP Received SS Retirement/Disability Benefits (SEQ 0035).	N/A	Schema validation
0162	Form 1040EZ-Earned Income Credit (SEQ 1180) cannot exceed \$464 and Adjusted Gross Income (SEQ 0750) must be less than \$13,660 if single, and cannot exceed \$18,740 if Married Filing Jointly.	F1040EZ-020	Form 1040EZ, Line 9a 'EarnedIncomeCreditAmt' must not be greater than 464.
		F1040EZ-021	If Form 1040EZ, Line 9a 'EarnedIncomeCreditAmt' has a non-zero value and 'SpouseSSN' in the Return Header does not have a value, then Line 4, 'AdjustedGrossIncomeAmt' must be less than 16690. (Note: This rule is being updated)
		F1040EZ-022	If Form 1040EZ, Line 9a 'EarnedIncomeCreditAmt' has a non-zero value and 'SpouseSSN' has a value in the Return Header, then Form 1040EZ, Line 4 'AdjustedGrossIncome' must be less than 21770. (Note: This rule is being updated)
	When the Self Claimed Dependent Ind (SEQ 0770) or the Spouse Claimed Dependent Ind (SEQ 0775) equals "X", Earned Income Credit (SEQ 1180) cannot be significant.	F1040EZ-023	If Form 1040EZ, Line 5 checkbox 'PrimaryClaimAsDependentInd' is checked, then Line 8a 'EarnedIncomeCreditAmt' must be equal to zero if an amount is entered.
		F1040EZ-024	If Form 1040EZ, Line 5 checkbox 'SpouseClaimAsDependentInd' is checked, then Line 8a 'EarnedIncomeCreditAmt' must be equal to zero if an amount is entered.
0163	Schedule R – Only one of the following fields must be significant: Over 65 (SEQ 0010), Retired/Disabled (SEQ 0020), Both over 65 (SEQ 0030), Both Under 65, One Retired (SEQ 0040), Both Under 65, Both Retired (SEQ 0050), One Over 65, Other Retired (SEQ 0060), One Over 65, Other Not Retired (SEQ 0070), Over 65, Did Not Live With Spouse (SEQ 0080), or Under 65, Did Not Live With Spouse (SEQ 0090).	N/A	CheckboxType schema validation
	Form 1040/1040A – If Retirement Savings Contribution Credit (SEQ 0950) is significant, then all of the following apply: Form 8880 must be attached.	F1040-057	If Form 1040, Line 50 'RtrSavingsContributionsCrAmt' has a non-zero value, then Form 8880 must be attached.
		F1040A-050	If Form 1040A, Line 32 'RtrSavingsContributionsCrAmt' has a non-zero value, then Form 8880 must be attached to Line 32.
	Retirement Savings Contribution Credit (SEQ 0950) cannot exceed the maximum possible credit for the Filing Status (SEQ 0130). The maximum possible credit is \$1000 for "Head of Household", "Single" "Married Filing Separate", and "Qualifying Widow(er)", and \$2000 for "Married Filing Joint".	F1040-058	If Form 1040, Line 50 'RtrSavingsContributionsCrAmt' has a non-zero value, then it cannot exceed the maximum possible credit depending on the filing status as given below: (1) Filing Status "Single", "Married filing separately", Head of household", "Qualifying widower" - 1000. (2) Filing Status "Married filing jointly" - 2000.
		F1040A-078	If Form 1040A, Line 1 checkbox "Single" or Line 3 checkbox "Married filing separately" or Line 4 checkbox "Head of household" or Line 5 checkbox "Qualifying widow(er) with dependent child" is checked (element 'IndividualReturnFilingStatusCd' has a value of 1, 3, 4 or 5), then Line 32 'RtrSavingsContributionsCrAmt' must not be greater than 1000.

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0164	Adjusted Gross Income (SEQ 0750) cannot exceed the applicable AGI limit for the Filing Status (SEQ 0130). The applicable limits are \$56,500 for "Married Filing Jointly", \$42,375 for "Head of Household", and \$28,250 for "Single", "Married Filing Separately", and "Qualifying Widow(er)".	F1040A-079	Form 1040A, Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2), then Line 32 'RtrSavingsContributionsCrAmt' must not be greater than 2000.
		F1040-059	If Form 1040, Line 50 'RtrSavingsContributionsCrAmt' has a non-zero value, then Line 37 'AdjustedGrossIncomeAmt' cannot exceed the applicable limits for the various 1040 filing status as given below: (1) Filing Status "Single", "Married filing separately", "Qualifying widower" - 27750. (2) Filing Status "Head of household" - 41625. (3) Filing Status "Married filing jointly" - 55500.
		F1040A-080	If Form 1040A, Line 1 checkbox "Single" or Line 3 checkbox "Married filing separately" or Line 5 checkbox "Qualifying widow(er) with dependent child" is checked (element 'IndividualReturnFilingStatusCd' has a value of 1, 3 or 5), and Line 32 'RtrSavingsContributionsCrAmt' has a non-zero value, then Line 21 'AdjustedGrossIncomeAmt' must not be greater than 27750. (Note: Rule verbiage and threshold amount is being updated.)
		F1040A-081	If Form 1040A, Line 4 checkbox "Head of household" is checked (element 'IndividualReturnFilingStatusCd' has the value 4), and Line 32 'RtrSavingsContributionsCrAmt' has a non-zero value, then Line 21 'AdjustedGrossIncomeAmt' must not be greater than 41625. (Note: Rule verbiage and threshold amount is being updated.)
		F1040A-082	If Form 1040A, Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2), and Line 32 'RtrSavingsContributionsCrAmt' has a non-zero value, then Line 21 'AdjustedGrossIncomeAmt' must not be greater than 55500. (Note: Rule verbiage and threshold amount is being updated.)
0165	Form 8880 – If Credit for Qualified Retirement Savings (SEQ 0200) is significant, then it must equal Retirement Savings Contribution Credit (SEQ 0950) of Tax Form.	F8880-001	Form 8880, Line 14 'CrQualifiedRetirementSavAmt' must be equal to Form 1040, Line 50 'RtrSavingsContributionsCrAmt'.
		F8880-002	Form 8880, Line 14 'CrQualifiedRetirementSavAmt' must be equal to Form 1040A, Line 32 'RtrSavingsContributionsCrAmt'.
0166	Form 8880 – Neither Primary T/P Smaller of line 5 or \$2000 (SEQ 0110) nor Secondary T/P Smaller of line 5 or \$2000 (SEQ 0120) may be negative. The sum of these two fields must be positive.	N/A	USAmountNNTYPE validation
0167	Form 9465– Monthly Payment Date (SEQ 0310) must be significant and must be within the 01 to 28 range.	N/A	Schema validation
0168	Form 9465 – Monthly Payment (SEQ 0300) must be equal to or greater than \$25.	F9465-002	Form 9465, Line 9 'PaymentDueAmt' must not be less than 25. Note: This Business Rule applies to both standalone and attached Forms 9465.
0169	Form 1040 - The following field must be positive: Self-Employed Health Insurance Ded (SEQ 0670).	N/A	USAmountNNTYPE validation
0170	Schedule A - Casualty/Theft Loss (SEQ 0390) must equal Subtract Line 17 from Line 16 (SEQ 0458) of first occurrence of Form 4684.	SA-F1040-014	If Schedule A (Form 1040), Line 20 'CasualtyOrTheftLossesAmt' has a non-zero value, then Form 4684 must be attached to Line 20.
		SA-F1040-015	If Schedule A (Form 1040), Line 20 'CasualtyOrTheftLossesAmt' has a non-zero value, then it must be equal to Form 4684, Line 21 'TotalCasualtyTheftDeductions'.
0171	Form 4797 - When Form 4684 is present, Gain/Loss for Entire Year (Form 4684 Sec B Gain) (SEQ 0440) must equal Loss Equal to or Smaller than Gain (SEQ 1120) from all Forms 4684.	F4797-007	Form 4797, Line 3(g) 'GainForm4684' must not be greater than the sum of all Form 4684, Line 42 'LongTermProplIncomePlusGain'.
		F4797-008	If Form 4684 is present in the return, then Form 4797 'GainForm4684' must be equal to the sum of all Forms 4684 'LongTermProplIncomePlusGain'.
0172	Form 9465 - Amount Owed on Tax Return (SEQ 0280) cannot be greater than \$25,000.	F9465-001	Form 9465, Line 7 'TaxDueAmt' must not be greater than 25000. Note: This Business Rule applies to both standalone and attached Forms 9465.
0173	Schedule A - If Mortgage Ins Premium (SEQ 0205) of Schedule A is significant, then AGI Repeated (SEQ 0770) of Form 1040 must be \$54,500 or less if Filing Status (SEQ 0130) of Form 1040 equals "3" and \$109,000 or less for all other Filing Status (SEQ 0130) of Form 1040.	SA-F1040-011-02	If Form 1040, Line 1 checkbox "Single" or Line 2 checkbox "Married filing jointly" or Line 4 checkbox "Head of household" or Line 5 checkbox "Qualifying widow(er) with dependent child" is checked (element 'IndividualReturnFilingStatusCd' has a value of 1 or 2 or 4 or 5), and Form 1040, Line 37 'AdjustedGrossIncomeAmt' has a value greater than 109000, then Schedule A (Form 1040), Line 13 'MortgageInsurancePremiumsAmt' must have a zero value if an amount is entered.
		SA-F1040-012-02	If Form 1040, Line 3 checkbox "Married filing separately" is checked (element 'IndividualReturnFilingStatusCd' has the value 3), and Form 1040, Line 37 'AdjustedGrossIncomeAmt' has a value greater than 54500, then Schedule A (Form 1040), Line 13 'MortgageInsurancePremiumsAmt' must have a zero value if an amount is entered.
0174	Reserved	N/A	
0175	Form 1040 - When Other Adjustment Amount (SEQ 0721) or Total Other Adjustments (SEQ 0735) is significant, Total Adjustments (SEQ 0740) must be significant.	F1040-060	If Form 1040, Line 36 'OtherAdjustmentsTotalAmt' has a non-zero value, or "Other Adjustments Statement" [OtherAdjustmentsStatement] is attached, then Form 1040, Line 36 'TotalAdjustmentsAmt' must have a non-zero value.
0176	Form 1040 - Total Other Adjustments (SEQ 0735) must equal the total of Other Adjustment Amount (SEQ 0721) and Archer MSA Ded Amount (SEQ 0723) or amounts from corresponding statement record.	F1040-357	If Form 1040, Line 36 'TotalAdjustmentsAmt' has a non-zero value, it must be equal to the sum of the following: [Line 36 'OtherAdjustmentsTotalAmt' and OtherAdjustmentsAmt in [OtherAdjustmentsStatement] with 'OtherAdjustmentsLitCd' having the value "MSA"].

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0177	Form 1040/1040A - If Earned Income Credit (SEQ 1180) is significant and Schedule E is not present, then the total of the following fields cannot exceed \$3,150 unless Form 4797 is attached: Taxable Interest (SEQ 0380), Tax-Exempt Interest (SEQ 0385), Total Ordinary Dividends (SEQ 0394) of Form 1040/1040A, and Capital Gain/Loss (SEQ 0450) (when greater than zero) of Form 1040.	F1040-206	If Form 1040, Line 64a 'EarnedIncomeCreditAmt' has a non-zero value and Schedule E (Form 1040) is not present in the return, then the sum of the following must not be greater than 3100 if Form 4797 is not present : Line 8a 'TaxableInterestAmt' and Line 8b 'TaxExemptInterestAmt' and Line 9a 'OrdinaryDividendsAmt' and [Line 13 'CapitalGainLossAmt' when greater than zero]. (Note: Rule is being updated)
		F1040A-160	If Form 1040A, Line 41a 'EarnedIncomeCreditAmt' has a non-zero value, then the sum of the following must not be greater than 3100: Line 8a 'TaxableInterestAmt', and Line 8b 'TaxExemptInterestAmt', and Line 9a 'OrdinaryDividendsAmt'. (Note: Rule verbiage is being updated)
0178	Form 1040 – When Specify Other Credit Block (SEQ 1006) equals "X", Specify Other Credit Literal (SEQ 1010) must equal "8396", "8834", "8859", "8910", "8911", "8912", "8936", "SCHbR", or "STMbnn".	N/A	Schema validation
0179	Summary Record - Number of Worksheet Records (SEQ 0145) must equal the number of Worksheet Records computed by the IRS.	N/A	No Summary Record in MeF
0180	Form 4835 - When one Form 4835 is present, Net Farm Rental Income/Loss (SEQ 0991) of Schedule E must equal one of the following fields from Form 4835: Net Farm Rent Profit (SEQ 0610) or Net Farm Rent (Loss) (SEQ 0630).	F4835-001	The sum of all Forms 4835, Line 32 'NetFarmRentalIncomeOrLossAmt' must be equal to Schedule E (Form 1040), Line 40 'NetFarmRentalIncomeOrLossAmt'.
	When multiple Forms 4835 are present, Net Farm Rental Income/Loss (SEQ 0991) on the first occurrence of Schedule E must equal the sum of the following from Forms 4835: Net Farm Rent Profit (SEQ 0610) (when greater than zero) minus Net Farm Rent (SEQ 0630).		
0181	Form 4835 - If Some is Not at Risk (SEQ 0620) equals "X" on one or both Form(s) 4835, then Form 6198 or Form 8582 must be present.	F4835-002	If Form 4835, Line 34b checkbox 'SomeInvestmentsNotAtRisk' is checked, then Form 6198 or Form 8582 must be present in the return.
0182	Schedule F- When Net Farm Profit or Loss (SEQ 0680) is less than zero and Some Is Not at Risk Indicator (SEQ 0700) equals "X", Form 6198 must be present.	SF-F1040-012-01	If Schedule F (Form 1040), Line 34 'NetFarmProfitOrLoss' has a value less than zero and Line 36b 'SomeInvestmentsNotAtRisk' checkbox is checked, then Form 6198 must be present in the return.
0183	Schedule C - If Car/Truck Expenses (SEQ 0293) is significant, then Vehicle Service Date (SEQ 0820) must be significant, or Form 4562 must be present.	SC-F1040-003	If Schedule C (Form 1040), Part II, Line 9 'CarAndTruckExpensesAmt' has a non-zero value, then Schedule C (Form 1040), Part IV, Line 43 'DateVehiclePlacedInService' must have a value or Form 4562 must be present in the return.
0184	Schedule E - If Net Farm Rental Income/Loss (SEQ 0991) on the first occurrence of Schedule E is significant, then Form 4835 must be present.	SE-F1040-030	If Schedule E (Form 1040), Line 40 'NetFarmRentalIncomeOrLossAmt' has a non-zero value, then Form 4835 must be present in the Return.
0185	Schedule C/C-EZ - When Business Miles (SEQ 0830) is significant, then Vehicle Service Date (SEQ 0820) must be present.	SC-F1040-004	If Schedule C (Form 1040), Part IV, Line 44a 'BusinessMilesCnt' has a non-zero value, Line 43 'DateVehiclePlacedInService' must have a value.
		SCEZ-F1040-005	For each Line 5a 'BusinessMilesCnt' that has a non-zero value on Schedule C-EZ (Form 1040), the corresponding Line 4 'DateVehiclePlacedInService' must have a value.
0186	Form 8829 – Total of Home Business Expense (SEQ 0703) of all Schedules C present must equal total of Schedule C Allowable Expenses (SEQ 0450) from all Forms 8829 present.	F8829-001	The sum of all Form 8829, Line 35 'AllowableHomeBusExpnsSchCAmt' must be equal to the sum of all Schedule C (Form 1040), Line 30 'HomeBusinessExpenseAmt'.
0187	Schedule C - Employer ID Number (SEQ 0060) cannot equal Primary SSN (SEQ 0010) or Secondary SSN (SEQ 0030) of Form 1040.	SC-F1040-001	Schedule C (Form 1040), Item D 'EIN' must not be the same as the Primary SSN or the Spouse SSN in the Return Header.
0188	Form 1040/1040A - When Filing Status (SEQ 0130) equals "3", Earned Income Credit (SEQ 1180) cannot be significant.	F1040-062	If Form 1040 Line 3 checkbox "Married filing separately" is checked (element 'IndividualReturnFilingStatusCd' has the value 3), then Line 64a 'EarnedIncomeCreditAmt' must be equal to zero or not be present.
		F1040A-053	If Form 1040A Line 3 checkbox "Married filing separately" is checked (element 'IndividualReturnFilingStatusCd' has the value 3), then Line 38a 'EarnedIncomeCreditAmt' must be equal to zero if amount is entered.
0189	Form 1040 - If Total Adjustments (SEQ 0740) is significant, then at least one of the following fields must be significant: Educator Expenses (SEQ 0623), Bus Expenses Reservists & Others (SEQ 0624), Health Savings Account Deduction (SEQ 0635), Current Year Moving Expenses (SEQ 0637), Self-Employed Deduction Schedule SE (SEQ 0640), Self-Employed SEP/SIMPLE/Qualified Plans (SEQ 0650), Self-Employed Health Insurance Ded (SEQ 0670), Early Withdrawal Penalty (SEQ 0680), Total Alimony Paid (SEQ 0697), IRA Deduction (SEQ 0700), Student Loan Interest Deduction (SEQ 0702), Tuition and Fees Deduction (SEQ 0705), Domestic Production Activities Ded (SEQ 0710), Other Adjustment Amount (SEQ 0721), Archer MSA Ded Amount (SEQ 0723) or Total Other Adjustments (SEQ 0735).	F1040-063	If Form 1040, Line 36 'TotalAdjustmentsAmt' has a non-zero value, then at least one of the following fields must have a non-zero value: Line 23 'EducatorExpensesAmt', Line 24 'BusExpnsReservistsAndOthersAmt', Line 27 'OneHalfSelfEmploymentTaxAmt', Line 28 'SelfEmpldSepSimpleQltyPlansAmt', Line 29 'SelfEmpldHealthInsDedAmt', Line 30 'PnltyOnEarlyWthdrwOfSavingsAmt', Line 31a 'TotalAlimonyPaidAmt', Line 32 'IRADeductionAmt', Line 33 'StudentLoanInterestDedAmt', 'OtherAdjustmentsAmt' in 'OtherAdjustmentsStatement' attached to Line 36. (Note: this rule is being updated)

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ELF ERC #	ELF Error Reject Code Explanation	MeF Business Rule Number	MeF Business Rule or Reason Why No Rule
0190	Schedule SE - Total Net Earnings/Loss (SEQ 0070) must equal the combination of the following fields: Net Farm Profit/Loss (SEQ 0030) minus TP Received SS Retirement/Disability Benefits (SEQ 0035) plus Net Non-Farm Profit/Loss (SEQ 0040) minus Self-Employed Health Insurance Ded (SEQ 0670) of Form 1040. Exception: This check is not performed if return is MFJ.	N/A	This Legacy ERC was disabled for tax year 2010
0191	Form 1040 - Total Credits (SEQ 1020) must equal the total of the following fields: Foreign Tax Credit (SEQ 0923), Credit for Child & Dependent Care (SEQ 0925), Education Credits (SEQ 0935), Retirement Savings Contribution Credit (SEQ 0950), Child Tax Credit (SEQ 0955), Residential Energy Credits (SEQ 0988) and Other Credits (SEQ 1015).	F1040A-064-01	Form 1040, Line 54 'TotalCreditsAmt' must be equal to the sum of the following: Line 47 'ForeignTaxCreditAmt' and Line 48 'CrForChildAndDEPDCareAmt' and Line 49 'EducationCreditAmt' and Line 50 'RtrSavingsContributionsCrAmt' and Line 51 'ChildTaxCreditAmt' and Line 52 'CreditsFromFormsAmt' and Line 53 'OtherCreditsAmt'. (Note: this rule is being updated)
	Form 1040A - Total Credits (SEQ 1020) must equal the total of the following fields: Credit for Child & Dependent Care (SEQ 0925), Credit for Elderly or Disabled (SEQ 0930), Education Credits (SEQ 0935), Retirement Savings Contribution Credit (SEQ 0950), and Child Tax Credit (SEQ 0955).	F1040A-154	Form 1040A, Line 34 'TotalCreditsAmt' must be equal to the sum of Line 29 'CrForChildAndDEPDCareAmt' and Line 30 'CreditForElderlyOrDisabledAmt' and Line 31 'EducationCreditAmt' and Line 32 'RtrSavingsContributionsCrAmt' and Line 33 'ChildTaxCreditAmt'.
0192	Form 1040/1040A/1040EZ - At least one of the following fields must be significant for the forms listed below. Form 1040/1040A: Total Income (SEQ 0600), Adjusted Gross Income (SEQ 0750), AGI Repeated (SEQ 0770), Tax (SEQ 0915/0860), Total Credits (SEQ 1020), Total Tax (SEQ 1150), Total Payments (SEQ 1250).	F1040-065	Form 1040, at least one of the following lines must have a non-zero value: Line 22 'TotalIncomeAmt', Line 37 'AdjustedGrossIncomeAmt', Line 44 'TaxAmt', Line 54 'TotalCreditsAmt', Line 60 'TotalTaxAmt', Line 71 'TotalPaymentsAmt'
		F1040A-056	At least one of the following must have a non-zero value: Form 1040 A, Line 15 'TotalIncomeAmt', Line 21 'AdjustedGrossIncomeAmt', Line 28 'TaxAmt', Line 34 'TotalCreditsAmt', Line 37 'TotalTaxAmt', Line 44 'TotalPaymentsAmt'. (Note: Line numbers are being updated.)
	Form 1040EZ - Adjusted Gross Income (SEQ 0750), Taxable Income (SEQ 0820), Withholding (SEQ 1160), Total Tax (SEQ 1256), Refund (SEQ 1270) and Amount Owed (SEQ 1290).	F1040EZ-025	At least one of the following lines on Form 1040EZ must have a non-zero value: Line 4 'AdjustedGrossIncomeAmt' or Line 9 'TotalPaymentsAmt' or Line 10 'TaxAmt' or Line 11a 'RefundAmt' or Line 12 'AmountOwedAmt'.
0193	Form 8829 - Total Hours Available (SEQ 0065) cannot exceed the maximum number of available hours (24 hrs multiplied by the number of days in the year).	N/A	Schema validation
0194	Form 1040EZ - If Taxable Interest (SEQ 0380) is not significant, then Adjusted Gross Income (SEQ 0750) must equal the total of Wages, Salaries, Tips (SEQ 0375) plus Unemployment Compensation (SEQ 0552).	F1040EZ-026	If Form 1040-EZ, Line 2 'TaxableInterestAmt' has a zero value or has no entry, then Line 4 'AdjustedGrossIncomeAmt' must be equal to the sum of Line 1 'WagesSalariesAndTipsAmt' and Line 3 'UnemploymentCompAmt'.
0195	Schedule SE - When Self-Employment Tax (SEQ 0160) is significant, Deduct for Employer-equivalent portion of SE Tax (SEQ 0165) must be significant, and vice versa.	SSE-F1040-016	If Schedule SE (Form 1040), Section A Line 5 'SelfEmploymentTaxAmt' has a non-zero value, then Line 6 'EmplrEquivalentPrtnSETaxAmt' must have a non-zero value.
		SSE-F1040-017	If Schedule SE (Form 1040), Section B, Line 12 'SelfEmploymentTaxAmt' has a non-zero value, then Line 13 'EmplrEquivalentPrtnSETaxAmt' must have a non-zero value.
		SSE-F1040-018	If Schedule SE (Form 1040), Section A, Line 6 'EmplrEquivalentPrtnSETaxAmt' has a non-zero value, then Line 5 'EmplrEquivalentPrtnSETaxAmt' must have a non-zero value.
		SSE-F1040-019	If Schedule SE (Form 1040), Section B, Line 13 'EmplrEquivalentPrtnSETaxAmt' has a non-zero value, then Line 12 'EmplrEquivalentPrtnSETaxAmt' must have a non-zero value.
	If Self-Employed Deduction Schedule SE (SEQ 0640) of Form 1040 is significant, it must equal Deduct for Employer-equivalent portion of SE Tax (SEQ 0165) from Schedule(s) SE. If Deduct for Employer-equivalent portion of SE Tax (SEQ 0165) of Schedule SE is significant, and Exempt-Notary Literal (SEQ 0050) is not significant, then Self-Employed Deduction Schedule SE (SEQ 0640) of Form 1040 must be significant.	SSE-F1040-022	If Form 1040, Line 27 'EmplrEquivalentPrtnSETaxAmt' has a non-zero value, then it must be equal to the sum of all Schedule SE (Form 1040), Section A, Line 6 and Section B, Line 13 'EmplrEquivalentPrtnSETaxAmt'.
		SSE-F1040-020	If Schedule SE (Form 1040), Section A, Line 6 'EmplrEquivalentPrtnSETaxAmt' has a non-zero value and [Line 3 'selfEmploymentTaxExemptCd' or 'chap11BankruptcyIncomeCd' or 'communityIncTaxedToSpouseCd' or 'exemptCommunityIncomeCd' or 'additionalIncomeOrLossCd'] does not have a value, then Form 1040, Line 27 'EmplrEquivalentPrtnSETaxAmt' must have a non-zero value.
		SSE-F1040-021	If Schedule SE (Form 1040), Section B, Line 13 'EmplrEquivalentPrtnSETaxAmt' has a non-zero value and [Line 3 'selfEmploymentTaxExemptCd' or 'chap11BankruptcyIncomeCd' or 'communityIncTaxedToSpouseCd' or 'exemptCommunityIncomeCd' or 'additionalIncomeOrLossCd'] does not have a value, then Form 1040, Line 27 'EmplrEquivalentPrtnSETaxAmt' must have a non-zero value.

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ELF ERC #	ELF Error Reject Code Explanation	MeF Business Rule Number	MeF Business Rule or Reason Why No Rule
0196	Form 1040 - When Unreported Social Security and Medicare Tax (SEQ 1080) is significant, Form(s) 4137 or Form(s) 8919 must be present.	F1040-221	If Form 1040, Line 57 'UnrprtdSocSecAndMedcrTaxAmt' has a non-zero value, then either Form 4137 or Form 8919 must be present in the return.
	When F1040 Social Security Medicare Tax on Tips (SEQ 0300) of Form(s) 4137, or F1040 Social Security Medicare Tax on Wages (SEQ 0390) of Form 8919 is significant, Social Security & Medicare Tax on Tips (SEQ 1080) of Form 1040 must be significant.	F1040-222	If Form 4137, Line 13 'SocSecMedicareTaxUnrptdTipAmt' has a non-zero value, then Form 1040, Line 57 'UnrprtdSocSecAndMedcrTaxAmt' must have a non-zero value.
		F1040-223	If Form 8919, Line 13 'UncollectedSocSecMedTaxAmt' has a non-zero value, then Form 1040, Line 57 'UnrprtdSocSecAndMedcrTaxAmt' must have a non-zero value.
0197	Schedule A - When Total Other Expenses (SEQ 0495) is greater than zero, Other Expense Type (SEQ 0475) and Other Expense Amount (SEQ 0485) must be significant.	SA-F1040-006	If Schedule A (Form 1040), Line 27 'NetMiscellaneousDeductionsAmt' has a non-zero value, then one of the following Lines must have a non-zero value: Line 21 'UnreimbursedEmployeeExpnsAmt', Line 22 'TaxPreparationFeesAmt', Line 23 'OtherExpensesAmt', or Line 24 'TotJobExpnsAndCrtnMiscDedAmt'.
		SA-F1040-007	If 'MiscellaneousDeductionAmount' in "OtherMiscellaneous Deductions Statement" [OtherMiscellaneousDeductionsStatement] has a non-zero value, then Schedule A (Form 1040), Line 28 'OtherMiscellaneousDedAmt' must have a non-zero value.
0198	Form 1040 - Total Payments (SEQ 1250) must equal the total of the following fields: Total Federal Income Tax Withheld (SEQ 1160), ES payments (SEQ 1170), Earned Income Credit (SEQ 1180), Additional Child Tax Credit (SEQ 1187), American Opportunity Credit (SEQ 1189), F4868 Amount (SEQ 1197), Excess SS & Tier 1 RRTA Tax (SEQ 1198), Other Payments (SEQ 1213) and Form 8689 Amount (SEQ 1246).	F1040-066-02	Form 1040, Line 72 'TotalPaymentsAmt' must be equal to the sum of the following: Line 62 'WithholdingTaxAmt' and Line 63 'EstimatedTaxPaymentsAmt' and Line 64a 'EarnedIncomeCreditAmt' and Line 65 'AdditionalChildTaxCreditAmt' and Line 66 'RefundableAmerOppCreditAmt' and Line 68 'RequestForExtensionAmt', Line 69 'ExcessSocSecAndTier1RRATaxAmt' and Line 70 'TotalIncomeTaxCredit'. (this rule is being updated)
	Form 1040A - Total Payments (SEQ 1250) must equal the total of the following fields: Total Federal Income Tax Withheld (SEQ 1160), ES Payments (SEQ 1170), Additional Child Tax Credit (SEQ 1187), American Opportunity Credit (SEQ 1189), F4868 Amount (SEQ 1231), Excess SS Tax (SEQ 1241)	F1040A-057	Form 1040A, Line 41 'TotalPaymentsAmt' must be equal to the sum of the following: Line 36 'WithholdingTaxAmt' and Line 37 'EstimatedTaxPaymentsAmt' and Line 38a 'EarnedIncomeCreditAmt' and Line 39 'AdditionalChildTaxCreditAmt' and Line 40 'RefundableAmerOppCreditAmt' and Line 41 'RequestForExtensionAmt' and Line 41 'ExcessSocSecAndTier1RRATaxAmt'.
0199	Schedule SE - When Unreimbursed Business Expenses Subtracted (SEQ 0042) equals "Yes", then the corresponding field, Allowable Expense Explanation (SEQ @0044), must equal "STMBnn". An explanation is required.	N/A	Schedule SE (Form 1040) Dependency AllowableSEExpenseExplanationStatement is used in MeF
0200	Form 1040/1040A - When Earned Income Credit (SEQ 1180) is greater than \$464, Schedule EIC must be present.	F1040-067	If Form 1040, Line 64a 'EarnedIncomeCreditAmt' is greater than 457, then Schedule EIC (Form 1040) must be present in the return. (this rule is being updated)
		F1040A-	Business rule is being developed
0201	Schedule EIC - If any field of the following "qualifying child group" is significant, then all fields in that group must be significant: Qualifying Child Name Control (SEQ 0007, 0077 0147); Qualifying Child First Name (SEQ 0010, 0080, 0150); Qualifying Child Last Name (SEQ 0011, 0081, 0151); Year of Birth (SEQ 0020, 0090, 0160); Qualifying SSN (SEQ 0015, 0085, 0155); Relationship (SEQ 0060, 0130, 200); and Number of Months (SEQ 0070, 0140, 210).	N/A	Schema validation
	Qualifying Child Name Control (SEQ 0007, 0077, 0147) must be in the correct format. See Section 7.01 for Name Control format. Exception: If Kidnapped Child Literal (SEQ 0072, 0142, 0212) equals "KC", then Number of Months (SEQ 0070, 0140, 0210) must equal blank.	N/A	Schema validation
0202	Schedule EIC – Year of Birth (SEQ 0020, 0090, 0160) cannot be greater than current tax year.	SEIC-F1040-003-01	Each 'ChildYearOfBirth' that has a value on Schedule EIC (Form 1040A or 1040), Line 3, must not be greater than 'TaxYear' in the Return Header.
		SEIC-F1040-521-01	For each 'QualifyingChildSSN' that has a value on Schedule EIC (Form 1040A or 1040), Line 2, the corresponding Year of Birth in the e-File database must not be greater than 'TaxYear' in the Return Header.
0203	Schedule EIC - Relationship (SEQ 0060, 0130, 0200) must equal one of the following: "SON", "DAUGHTER", "STEPCHILD", "FOSTER CHILD", "GRANDCHILD", "NIECE", "NEPHEW", "BROTHER", "SISTER", "HALF BROTHER", "HALF SISTER", "STEPBROTHER", or "STEPSISTER".	N/A	Schema validation

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ELF ERC #	ELF Error Reject Code Explanation	MeF Business Rule Number	MeF Business Rule or Reason Why No Rule
0204	Form 1040/1040A - If Earned Income Credit (SEQ 1180) is significant and Schedule EIC is not present, then the primary taxpayer and/or the secondary taxpayer must be at least age 25 but under age 65. If either taxpayer is born January 01, 1987, the taxpayer is considered to be age 25 at the end of 2011.	F1040-068	If Form 1040, Line 64a 'EarnedIncomeCreditAmt' has a non-zero value and Schedule EIC (Form 1040) is not present in the return, then the Primary Taxpayer and/or the Spouse Taxpayer in the Return Header must be at least 25 years old but not be older than 64.
	Form 1040A - If Earned Income Credit (SEQ 1180) is significant and Schedule EIC (Form 1040A or 1040) is not present in the return, then the Primary Taxpayer and/or the Spouse Taxpayer in the Return Header must be at least 25 years old but not be older than 64.	F1040A-058	
	Form 1040EZ - If Earned Income Credit (SEQ 1180) is significant, then the primary taxpayer and/or the secondary taxpayer must be at least age 25 but under age 65. If either taxpayer is born January 01, 1987, the taxpayer is considered to be age 25 at the end of 2011.	F1040EZ-027	If Form 1040EZ, Line 8a 'EarnedIncomeCreditAmt' has a non-zero value, then the Primary Taxpayer or the Spouse Taxpayer in the Return Header must be at least 25 years old but not be older than 64.
0205	Schedule EIC - When Qualifying SSN (SEQ 0015, 0085, 0155) is significant, it must be within the valid ranges of SSN's. It must equal all numeric characters and cannot equal all zeros or all nines. Refer to Attachment 9 for valid ranges of Social Security Numbers.	SEIC-F1040-001-01	Each 'QualifyingChildSSN' that has a value on Schedule EIC (Form 1040A or 1040), Line 2, must be within the valid range of SSNs.
0206	Schedule EIC - If Year of Birth (SEQ 0020, 0090, 0160) is less than "1993" (age 19 and older) and greater than "1987", then the corresponding Student "Yes" Box (SEQ 0030, 0100, 0170) or the corresponding Disabled "Yes" Box (SEQ 0040, 0110, 0180) must equal "X".	SEIC-F1040-005-02	For each child who is 19 years or older (born before 1993) and 24 years or younger (born after 1987) per the 'ChildYearOfBirth' on Schedule EIC (Form 1040A or 1040), Line 3, the corresponding Line 4a 'ChildIsAStudentUnder24Ind' or Line 4b 'ChildPermanentlyDisabledInd' must have a choice of "Yes" indicated.
0207	Schedule EIC - If Relationship (SEQ 0060, 0130, 0200) equals "SON", "DAUGHTER", "STEPCHILD", "FOSTER CHILD", "GRANDCHILD", "NIECE", "NEPHEW", "BROTHER", "SISTER", "HALF BROTHER", "HALF SISTER", "STEPBROTHER", or "STEPSISTER" and Year of Birth (SEQ 0020, 0090, 0160) does not equal "2011", then Number of Months (SEQ 0070, 0140, 0210) must be equal to or greater than "07". Exception: If Kidnapped Child Literal (SEQ 0072, 0142, 0212) equals "KC", then Number of Months (SEQ 0070, 0140, 0210) must be blank.	N/A	Schema validation
0208	Schedule H - Cash Wages Paid Yearly - Yes (SEQ 0040) and Cash Wages Paid Yearly - No (SEQ 0045) cannot both equal "X" and cannot both equal blank.	N/A	Schema validation
0209	Schedule H - Employer SSN (SEQ 0020) on the first Schedule H must be significant and equal to Primary SSN (SEQ 0010) or Secondary SSN (SEQ 0030) of Form 1040.	SH-F1040-001	Schedule H (Form 1040), 'SSN' must be equal to the 'PrimarySSN' or 'SpouseSSN' in the Return Header.
0210	Schedule H - Employer SSN (SEQ 0020) on the second Schedule H must be significant and equal to Secondary SSN (SEQ 0030) of Form 1040 and must not be equal to Employer SSN (SEQ 0020) on the first Schedule H. When both spouses are filing Schedule H, the Schedule H for the primary taxpayer must precede the Schedule H for the secondary taxpayer.	SH-F1040-002	If two Schedules H (Form 1040) are present in the return, their SSN's must not be equal.
0211	Schedule H - Employer Identification Number (SEQ 0030) cannot equal Primary SSN (SEQ 0010) or Secondary SSN (SEQ 0030) of Form 1040.	SH-F1040-003	Schedule H (Form 1040), 'EmployerEIN' must not be equal to the 'PrimarySSN' or the 'SpouseSSN' in the Return Header.
0212	Schedule H - Name of State Where Unemployment Cntrbtns Paid (SEQ 0200) must equal a standard state abbreviation for one of the fifty United States, District of Columbia, Puerto Rico, or U.S. Virgin Islands. Refer to Attachment 3 for Standard Postal Service State Abbreviations.	N/A	Schema validation
0213	Schedule H - Employer SSN (SEQ 0020) and Employer Identification Number (SEQ 0030) must be significant, must equal all numeric characters and cannot equal all blanks or all zeros.	N/A	Schema validation
0214	Schedule H - When two Schedules H are present, Employer Identification Number (SEQ 0030) of the second Schedule H cannot equal Employer Identification Number of the first Schedule H.	SH-F1040-004	If two Schedules H (Form 1040) are present in the return, their 'EmployerEIN's must not be equal.
0215	Schedule H - Federal Income Tax Withheld - Yes (SEQ 0050) and Federal Income Tax Withheld - No (SEQ 0055) cannot both equal "X".	N/A	Schema validation
	Cash Wages Paid Qtrly - No (SEQ 0060) and Cash Wages Paid Qtrly - Yes (SEQ 0065) cannot both equal "X".	N/A	Schema validation

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	Cash Wages Paid Qtrly - No (SEQ 0150) and Cash Wages Paid Qtrly - Yes (SEQ 0155) cannot both equal "X".	N/A	Schema validation
0216	Schedule EIC - Qualifying SSN - 1 - 2 and - 3 (SEQ 0015, 0085, 0155) cannot equal each other. Qualifying SSN - 1, -2 and - 3 (SEQ 0015, 0085, 0155) cannot equal Primary SSN (SEQ 0010) or Secondary SSN (SEQ 0030) of Form 1040/1040A.	SEIC-F1040-002-01	Each 'QualifyingChildSSN' that has a value on Schedule EIC(Form 1040A or 1040), Line 2, must not be equal to 'PrimarySSN' or 'SpouseSSN' in the Return Header.
		SEIC-F1040-506-01	Each 'QualifyingChildSSN' that has a value on Schedule EIC(Form 1040A or 1040), Line 2 must not be equal to another Qualifying Child SSN on the same Schedule EIC(Form 1040A or 1040) OR on another accepted return for the same tax year.
		SEIC-F1040-509-01	Each 'QualifyingChildSSN' that has a value on Schedule EIC(Form 1040A or 1040), Line 2 must not be equal to the Spouse SSN on another accepted return for the same tax year.
0217	Schedule EIC – When Year of Birth (SEQ 0020, 0090, 0160) is less than "1988", the corresponding Disabled "Yes" Box (SEQ 0040, 0110, 0180) must equal "X".	SEIC-F1040-006-02	For each child who is 24 years or older (born before 1988) per the 'ChildYearOfBirth' on Schedule EIC(Form 1040A or 1040), Line 3, the corresponding Line 4b 'ChildPermanentlyDisabledInd' must have a choice of "Yes" indicated.
0218	Schedule EIC – When Year of Birth (SEQ 0020, 0090, 0160) equals "2011", the corresponding Number of Months (SEQ 0070, 0140, 0210) must equal "12". Exception: If Kidnapped Child Literal (SEQ 0072, 0142, 0212) equals "KC", then Number of Months (SEQ 0070, 0140, 0210) must be blank.	SEIC-F1040-004-01	For each 'ChildYearOfBirth' on Schedule EIC(Form 1040A or 1040), Line 3 that is equal to 'TaxYear' in the Return Header, the corresponding Line 6 'MonthsChildLivedWithYouCnt' must be equal to 12 or 'KidnappedChildInd' must have the value "KC".
0219	Schedule H- Page 2 must be present when all of the following fields equal "X": Cash Wage Paid Yearly - No (SEQ 0045), Federal Income Tax Withheld – No (SEQ 0055), and Cash Wage Paid Qtrly - Yes (SEQ 0065).	SH-F1040-018	If a choice of "No" is indicated on Schedule H(Form 1040), Line A 'HsldEmplPdCashWageOverLmtCYInd' and on Line B 'HsldEmplFedIncmTaxWithheldInd' and Line C 'HsldEmplPdCashWageOvrLmtQtrInd', has a choice of "yes" indicated, then line 24 'CombinedFUTATaxPlusNetTaxesAmt' must have a non-zero value.
0220	Schedule H - When all of the following fields equal "X", Schedule H cannot be filed: Cash Wage Paid Yearly - No (SEQ 0045), Federal Income Tax Withheld - No (SEQ 0055), and Cash Wages Paid Qtrly No (SEQ 0060).	SH-F1040-005	On Schedule H (Form 1040), exactly one of Line A 'HsldEmplPdCashWageOverLmtCYInd' or Line B 'HsldEmplFedIncmTaxWithheldInd' or Line C 'HsldEmplPdCashWageOvrLmtQtrInd' must have a choice of "Yes" indicated.
0221	Reserved	N/A	
	Schedule EIC - If Qualifying SSN - 1 (SEQ 0015) is significant and Qualifying SSN - 2 (SEQ 0085) and Qualifying SSN - 3 (SEQ 0155) are not significant, then Earned Income Credit (SEQ 1180) of Form 1040/1040A cannot exceed \$3,094 and Adjusted Gross Income (SEQ 0750) of Form 1040/1040A must be less than \$36,052 if Single, Head of Household or Qualifying Widow(er) and less than \$41,132 if Married Filing Jointly.	F1040-122-02	If Form 1040, Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2) and only one Qualifying Child's SSN is present on Schedule EIC (Form 1040), then both of the following must not be greater than their respective values given below: Line 37 'AdjustedGrossIncomeAmt' - 40545; Line 64a 'EarnedIncomeCreditAmt' - 3050. (Note: This rule is being updated)
		F1040-123-02	If Form 1040, Line 2 checkbox "Married filing jointly" is not checked (element 'IndividualReturnFilingStatusCd' does not have the value 2) and only one Qualifying Child's SSN is present on Schedule EIC (Form 1040), then both of the following must not be greater than their respective values: Line 37 'AdjustedGrossIncomeAmt' - 35535; Line 64a 'EarnedIncomeCreditAmt' - 3050. (Note: This rule is being updated)
		F1040A-126	If Form 1040A, Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2) and only one Qualifying Child's SSN has a value on Schedule EIC (Form 1040A or 1040), then both of the following fields must not be greater than their respective values: Line 21 'AdjustedGrossIncome' - 40463; Line 41a 'EarnedIncomeCreditAmt' - 3043. (Note: This rule is being updated)
		F1040A-127	If Form 1040A, Line 2 checkbox "Married filing jointly" is not checked (element 'IndividualReturnFilingStatusCd' does not have the value 2) and only one Qualifying Child's SSN has a value on Schedule EIC (Form 1040A or 1040), then Form 1040A, Line 21 'AdjustedGrossIncomeAmt' must not be greater than 35463. (Note: This rule is being updated)
		F1040A-131	If only one Qualifying Child's SSN is entered on Schedule EIC(Form 1040A or 1040), then Form 1040A, Line 41a 'EarnedIncomeCreditAmt' must not be greater than 3043. (Note: This rule is being updated)
		F1040-124-02	If Form 1040, Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2) and two Qualifying Child's SSN are present on Schedule EIC (Form 1040), then both of the following must not be greater than their respective values: Line 37 'AdjustedGrossIncomeAmt' - 45373; Line 64a 'EarnedIncomeCreditAmt' - 5036. (Note: This rule is being updated)

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ELF ERC #	ELF Error Reject Code Explanation	MeF Business Rule Number	MeF Business Rule or Reason Why No Rule
0222	Schedule EIC - If Qualifying SSN – 1 (SEQ 0015) is significant and Qualifying SSN – 2 (SEQ 0085) and Qualifying SSN – 3 (SEQ 0155) is not significant, then Earned Income Credit (SEQ 1180) of Form 1040/1040A cannot exceed \$5,112 and Adjusted Gross Income (SEQ 0750) of Form 1040/1040A must be less than \$40,964 if Single, Head of Household or Qualifying Widow(er) and less than \$46,044 if Married Filing Jointly.	F1040-125-02	If Form 1040, Line 2 checkbox "Married filing jointly" is not checked (element 'IndividualReturnFilingStatusCd' does not have the value 2) and two Qualifying Child's SSN are present on Schedule EIC (Form 1040), then both of the following must not be greater than their respective values: Line 37 'AdjustedGrossIncomeAmt' - 40363; Line 64a 'EarnedIncomeCreditAmt' - 5036. (Note: This rule is being updated)
		F1040A-128	If Form 1040A, Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2) and two Qualifying Child's SSN have a value on Schedule EIC (Form 1040A or 1040), then Form 1040A, Line 21 'AdjustedGrossIncomeAmt' must not be greater than 45295. (Note: This rule is being updated)
		F1040A-129	If Form 1040A, Line 2 checkbox "Married filing jointly" is not checked (element 'IndividualReturnFilingStatusCd' does not have the value 2) and two Qualifying Child's SSN have a value on Schedule EIC (Form 1040A or 1040), then Form 1040A, Line 21 'AdjustedGrossIncomeAmt' must not be greater than 40295. (Note: This rule is being updated)
		F1040A-130	If two Qualifying Child's SSN are entered on Schedule EIC (Form 1040A or 1040), then Form 1040A, Line 41a 'EarnedIncomeCreditAmt' must not be greater than 5028. (Note: This rule is being updated)
	If Qualifying SSN - 1 (SEQ 0015), Qualifying SSN - 2 (SEQ 0085) and Qualifying SSN - 3 (SEQ 0155) are significant, then Earned Income Credit (SEQ 1180) of Form 1040/1040A cannot exceed \$5,751 and Adjusted Gross Income (SEQ 0750) of Form 1040/1040A must be less than \$43,998 if Single, Head of Household or Qualifying Widow(er) and less than \$49,078 if Married Filing Jointly.	F1040-148-02	If Form 1040, Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2) and three Qualifying Child's SSN are present on Schedule EIC (Form 1040), then both of the following must not be greater than their respective values: Line 37 'AdjustedGrossIncomeAmt' - 48362; Line 64a 'EarnedIncomeCreditAmt' - 5666. (Note: This rule is being updated)
		F1040-149-02	If Form 1040, Line 2 checkbox "Married filing jointly" is not checked (element 'IndividualReturnFilingStatusCd' does not have the value 2) and three Qualifying Child's SSN are present on Schedule EIC (Form 1040), then both of the following must not be greater than their respective values: Line 37 'AdjustedGrossIncomeAmt' - 43352; Line 64a 'EarnedIncomeCreditAmt' - 5666. (Note: This rule is being updated)
		F1040A-132	If Form 1040A, Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2) and three Qualifying Child's SSN have a value on Schedule EIC (Form 1040A or 1040), then Form 1040A, Line 21 'AdjustedGrossIncomeAmt' must not be greater than 48279. (Note: This rule is being updated)
		F1040A-133	If Form 1040A, Line 2 checkbox "Married filing jointly" is not checked (element 'IndividualReturnFilingStatusCd' does not have the value 2) and three Qualifying Child's SSN have a value on Schedule EIC (Form 1040A or 1040), then Form 1040A, Line 21 'AdjustedGrossIncomeAmt' must not be greater than 43279. (Note: This rule is being updated)
		F1040A-134	If three Qualifying Child's SSN have a value on Schedule EIC (Form 1040A or 1040), then Form 1040A, Line 41a 'EarnedIncomeCreditAmt' must not be greater than 5657. (Note: This rule is being updated)
0223	Schedule H – When Federal Income Tax Withheld – Yes (SEQ 0050) equals "X", Federal Income Tax Withheld (SEQ 0110) must be significant.	SH-F1040-006	If a choice of "Yes" is indicated on Schedule H (Form 1040), Line B 'HsldEmplFedIncTaxWithheldInd', then Line 5 'FederalIncomeTaxWithheldAmt' must have a non-zero value.
0224	Schedule H – If Cash Wages Paid Yearly – No (SEQ 0045) and Federal Income Tax Withheld – Yes (SEQ 0050) equal "X", then Cash Wages Paid Qtrly – No (SEQ 0060) and Cash Wages Paid Qtrly – Yes (SEQ 0065) must be blank.	SH-F1040-007	If a choice of "No" is indicated on Schedule H (Form 1040), Line A 'HsldEmplPdCashWageOverLmtCYInd' and a choice of "Yes" is indicated on Line B 'HsldEmplFedIncTaxWithheldInd', then Line C 'HsldEmplPdCashWageOvrLmtQtrInd' must have neither choices "Yes" or "No" indicated.
0225	Schedule H – When Cash Wages Paid Yearly – Yes (SEQ 0040) equals "X", Social Security Wages (SEQ 0070) and Medicare Wages (SEQ 0090) must each be equal to or greater than \$1,700.	SH-F1040-008	If a choice of "Yes" is indicated on Schedule H (Form 1040), Line A 'HsldEmplPdCashWageOverLmtCYInd', then Line 1 'SocialSecurityTaxCashWagesAmt' must not be less than 1700.
		SH-F1040-009	If a choice of "Yes" is indicated on Schedule H (Form 1040), Line A 'HsldEmplPdCashWageOverLmtCYInd', then Line 3 'MedicareTaxCashWagesAmt' must not be less than 1700.
0226	Schedule H – When Cash Wage Paid Yearly – Yes (SEQ 0040) equals "X", the following fields must be blank: Federal Income Tax Withheld – Yes (SEQ 0050), Federal Income Tax Withheld – No (SEQ 0055), Cash Wage Paid Qtrly – No (SEQ 0060), and Cash Wage Paid Qtrly – Yes (SEQ 0065).	SH-F1040-010	If a choice of "Yes" is indicated on Schedule H (Form 1040), Line A 'HsldEmplPdCashWageOverLmtCYInd', then Line B 'HsldEmplFedIncTaxWithheldInd' and Line C 'HsldEmplPdCashWageOvrLmtQtrInd' must have neither choices "Yes" or "No" indicated.
0227	Schedule H – When Page 2 is present, Cash Wages Paid Qtrly – No (SEQ 0150) cannot equal "X".	SH-F1040-016	If Schedule H (Form 1040) Line 7 'HsldEmplPdTotCashWagesAnyQtrInd' has a choice of "No" indicated, then Line 24 'CombinedFUTATaxPlusNetTaxesAmt' must have a zero value if an amount is entered.

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ELF ERC #	ELF Error Reject Code Explanation	MeF Business Rule Number	MeF Business Rule or Reason Why No Rule
0227	When Page 2 is not present, Cash Wages Paid Qtrly – Yes (SEQ 0155) cannot equal "X".	SH-F1040-017	If Schedule H (Form 1040) Line 7 'HsldEmplPdTotCashWagesAnyQtrInd' has a choice of "Yes" indicated, then Line 24 'CombinedFUTATaxPlusNetTaxesAmt' must have a non-zero value.
0228	Schedule H – Social Security Wages (SEQ 0070) cannot be greater than Medicare Wages (SEQ 0090).	SH-F1040-011	If Schedule H (Form 1040), Line 1 'SocialSecurityTaxCashWagesAmt' has a non-zero value, then it must not be greater than Line 3 'MedicareTaxCashWagesAmt'.
0229	Schedule H – When Page 2 is present, Total Taxes from Line 6 (SEQ 0520) must equal Soc. Security, Medicare and Fed Income Tax Subtotal (SEQ 0120) from Page 1.	SH-F1040-012	Schedule H (Form 1040), Line 6 'TotSocMedcrAndFedIncmTaxAmt' must be equal to Line 23 'TotalTaxHouseholdEmplCalcAmt'. (Note: this rule is being updated)
0230	Form 1116 – When only one Form 1116 is present, Smaller of Tax From Return or Foreign Tax Credit (SEQ 1185) must equal Gross Foreign Tax Credit (SEQ 1090) and the following fields must be blank: SEQs 1100, 1160, 1175, 1177 and 1180.	F1116-006	If only one form 1116 is present in the return, then Line 28 'SmlrOfRtnTaxOrForeignTaxCrAmt' must be equal to Line 22 'GrossForeignTaxCreditAmt'.
		F1116-007	If only one form 1116 is present in the return, then all of the following must be equal to zero if an amount is entered: Line 23 'ForeignPassiveIncTaxCreditAmt', Line 24 'ForeignGeneralIncTaxCreditAmt', Line 25 'ForeignIncRsrcdTreatyTaxCrAmt', Line 26 'ForeignIncLumpSumDistribCrAmt', Line 27 'TentativeForeignTaxCreditAmt'
0231	Form 1116 – If more than one Form 1116 is present, then only the first occurrence of Form 1116 can have significant data in Foreign Tax Credit (SEQ 1200) where Section 901(j) Income (SEQ 0093) or Lump Sum Distributions (SEQ 0098) do not equal "X".	N/A	MeF handles this differently. No business rule needed.
	If more than one Form 1116 is present where Gross Foreign Tax Credit (SEQ 1090) is significant, then the first occurrence of Form 1116 must contain the (SEQ 1090) amount which is greater than or equal to all subsequent Forms 1116 with entries in (SEQ 1090) where Alt. Min Tax Literal (SEQ 0010) fields do not equal "AMT".	N/A	MeF handles this differently. No business rule needed.
	For subsequent occurrences of Form 1116, significant data can be present in Foreign Tax Credit (SEQ 1200) only when Alt. Min. Tax Literal (SEQ 0010) of that occurrence equals "AMT".	N/A	MeF handles this differently. No business rule needed.
0232	Form 1116 – On each Form 1116, only one of the following fields can equal "X": SEQ 0020, 0080, 0093, 0096, or 0098.	F1116-001	Among all Forms 1116 present in the return which do not have a value for 'AlternativeMinimumTaxCd', there must be only one Form 1116 with each one of the following checkboxes checked: 'ForeignIncPassiveCategoryInd'; 'ForeignIncGeneralCategoryInd'; 'ForeignIncSection901jInd'; 'ForeignIncResourcedTreatyInd'; 'ForeignIncLumpSumDistribInd'.
	When Alt. Min. Tax Literal (SEQ 0010) equals "AMT", only one of the following fields can equal "X": SEQ 0020, 0080, 0093, 0096, 0098, and only one Form 1116 for each category can be present.	F1116-002	Among all Forms 1116 present in the return with 'AlternativeMinimumTaxCd' having the value "AMT", there must be only one Form 1116 with each one of the following checkboxes checked: 'ForeignIncPassiveCategoryInd'; 'ForeignIncGeneralCategoryInd'; 'ForeignIncSection901jInd'; 'ForeignIncResourcedTreatyInd'; 'ForeignIncLumpSumDistribInd'.
0233	Tax Form - When Direct Deposit - No (SEQ 1263) equal "X", Direct Deposit Information (Tax Form SEQs 1272, 1274, 1276, and 1278) and (SEQ 0020, 0030, 0040 and 0060) of Form 8888 cannot be significant.	N/A	MeF not using these checkboxes
	When Direct Deposit - Yes (SEQ 1262) equals "X", Routing Transit Number (SEQ 1272) of Tax Form or (SEQ 0020) of Form 8888 must be significant.	N/A	Schema validation
0234	Tax Form - One of the following must equal "X": Direct Deposit - Yes (SEQ 1262) or Direct Deposit - No (SEQ 1263) and both cannot be blank and both cannot equal "X".	N/A	MeF not using these checkboxes
0235	Schedule H – When Page 2 is present, Total Taxable Wages for FUTA (Section A) (SEQ 0230) must be significant.	N/A	MeF handles this differently. No business rule needed.
0236	Form 1040 – When Form 5405, page 2 is present, Form 5405, Line 18 Amount (SEQ 1107) must equal Repayment Amount (SEQ 0470) from Form 5405, page 2.	N/A	Business rule is being developed
0237	Form 2106 - When Filing Status (Seq 0130) of the Tax Form equals "2", SSN of Taxpayer with Employee Business Expense (SEQ 0009) of 2106 page 1 and SSN of Taxpayer with Employee Business Expense (SEQ 0133) of 2106 page 2 must equal the appropriate SSN, either Primary SSN (SEQ 0010) or Secondary SSN (SEQ 0030) of the Tax Form.	F2106-001	Form 2106, 'SocialSecurityNumber' provided must be equal to the Primary SSN or the Spouse SSN in the Return Header.
	When only one Form 2106 is present for an individual (primary or secondary), Page 2 need not be transmitted if there are no entries for that page, but Page 2 cannot be present without Page 1.	N/A	MeF handles differently. No business rule needed.

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ELF ERC #	ELF Error Reject Code Explanation	MeF Business Rule Number	MeF Business Rule or Reason Why No Rule
0237	When two Forms 2106 are present for an individual (primary or secondary), Page 1 must be present for the first form, Page 1 must be present for the second form, and Page 2 must be present for both forms. (The second form is for additional vehicles only. Refer to Form 2106 Instructions for possible allocation from one Form 2106 in the case of expenses of reservists, Qualified Performing Artists, etc.)	N/A	MeF handles differently. No business rule needed.
	When Form 2106 is present for an individual (primary or secondary), Form 2106-EZ may not be present for that individual.	F2106EZ-003	The SSN on Form 2106-EZ must not be equal to the SSN on a Form 2106 in the same return.
0238	Schedule H – If Disability Amount (SEQ 0125) is present, then Disability Literal (SEQ 0127) must be present and vice versa	N/A	Schema validation
0239	Form 2441 – If Street Address 1 (SEQ +0020) or Street Address 2 (SEQ 0070) equals "SEEW-2", then SSN/EIN 1 (SEQ +0040), SSN/EIN Type 1 (SEQ +0045), Amount Paid 1 (SEQ 0050), SSN/EIN 2 (SEQ 0090), SSN/EIN Type 2 (SEQ 0095) and Amount Paid 2 (SEQ 0100) must be blank. Exception: When SEQ 0010 equals "STMbnn" and street address of statement data equals "See W-2" then omit the corresponding optional statement record for SEQ 0040, 0045 & 0050.	F2441-013	Form 2441, Part I, Line 1(b), each 'SeeW2Cd' that has the value "SEEW2", the corresponding Line 1(c) shall not have a value for 'SSN' or 'EIN' or 'TaxExempt' or 'LAFCP' and Line 1(d) 'PaidAmt' must be zero if an amount is entered.
0240	Schedule C-EZ – Total Expenses (SEQ 0700) cannot be greater than \$5,000 and Net Profit (SEQ 0710) cannot be less than zero.	N/A	Schema validation.
0241	Schedule C-EZ – At least one of the following fields must be significant: Total Gross Receipts (SEQ 0200), Total Expenses (SEQ 0700), or Net Profit (SEQ 0710).	SCEZ-F1040-006	On Schedule C-EZ (Form 1040), one of the following must have a non-zero value: Line 1d 'TotalGrossReceiptsAmt' or Line 2 'TotalOtherExpensesAmt' or Line 3 'NetProfitAmt'.
0242	Schedule C-EZ – Employer ID Number (SEQ 0060) cannot equal Primary SSN (SEQ 0010) or Secondary SSN (SEQ 0030) of Form 1040.	SCEZ-F1040-001	Schedule C-EZ (Form 1040), Item D 'EIN' must not be equal to 'PrimarySSN' or 'SpouseSSN' in the Return Header.
0243	Form 1040 – If Schedule A is not present and Must Itemize Indicator (SEQ 0786) equals "X" then Total Itemized or Standard Deduction (SEQ 0789) must equal zero.	F1040-070-02	If Schedule A (Form 1040) is not present in the return and Form 1040, Line 39b checkbox 'MustItemizeInd' is checked, then Form 1040, Line 40a 'TotalItemizedOrStandardDedAmt' must have a zero value if an amount is entered. (this rule will be updated)
	Form 1040A – If Must Itemize Indicator (SEQ 0786) equals "X", then Total Itemized or Standard Deduction (SEQ 0789) must equal zero.	F1040A-060	If Form 1040A, Line 23b 'MustItemizeInd' is checked, then Form 1040A, Line 24 'TotalItemizedOrStandardDedAmt' must be equal to zero if an amount is entered.
0244	Schedule A - If Income Taxes Box (SEQ 0093) or General Sales Taxes Box (SEQ 0095) equals "X", then State & Local Income Taxes (SEQ 0090) must be significant and vice versa.	N/A	CheckboxType schema validation
0245	Form 1040 – When Form 3800 Block (SEQ 1000) equals "X", Form 3800 must be present.	F1040-226	If Form 1040, Line 53a checkbox 'Form3800Ind' is checked, then Form 3800 must be attached to Line 53a.
0246	Form 1040 – When Household Employment Taxes from Sch. H Amount (SEQ 1105) is significant, it must equal Soc. Security, Medicare and Fed Income Tx Subtotal (SEQ 0120) or Total Combined Taxes Plus Futa Taxes (SEQ 0530) from Schedule H and vice versa.	N/A	Business rule is being developed
0247-0250	Reserved	N/A	
0251	Form 8615– Child Taxable Income (SEQ 0100) must equal Taxable Income (SEQ 0820) from Form 1040/1040A.	F8615-001	If Form 8615 is present in the return, then Form 8615, Line 4 'ChildTaxableIncomeAmt' must be equal to Form 1040, Line 43 'TaxableIncomeAmt'.
		8615-002	If Form 8615 is present in the return, then Form 8615, Line 4 'ChildTaxableIncomeAmt' must be equal to Form 1040A, Line 27 'TaxableIncomeAmt'.
0252	Form 1040/1040A – When Form 8615 is present, Tax (SEQ 0915) of Form 1040 or Tax (SEQ 0860) of Form 1040A must equal Form 8615 Tax (SEQ 0290) from Form 8615. Exception: Do not reject when SEQ 0110 of Form 8615 equals zero or when SEQ 0890 & SEQ 0891 of Form 1040 or SEQ 0840 & SEQ 0850 of Form 1040A are significant.	F8615-	Separate Business Rules are being developed for 1040 and 1040A and will be shown in a future version of the crosswalk
0253	Form 8615 – Parent Filing Status (SEQ 0060) must equal "1", "2", "3", "4", or "5".	N/A	Enumeration of StringType 'IndividualReturnFilingStatusCd' restricts the field to values 1, 2,3,4 or 5 and will be enforced in schema validation; there is no need for Business Rule
0254	Schedule C - If Merchant Card & Third Party Payments (SEQ 0193) and/or Gross Receipts/Sales Not Reported on 1a (SEQ 0194) are significant, then Statutory Employee Earnings (SEQ 0198) can not be significant on the same Schedule C and vice versa.	N/A	Business rules are being developed
0255	Form 8615-Gross Unearned Income (SEQ 0070) must be greater than \$1,900.	F8615-003	Form 8615, Line 1 "ChildInvestmentIncomeAmt" must be greater than 1900.
0256	Form 8615 – Child Name (SEQ 0010) must equal Name Line 1 (SEQ 0060) of Form 1040/1040A.	N/A	Child Name will come from the Return Header
0257	Form 8615 – Parent Name (SEQ 0040) and Parent SSN (SEQ 0050) must be significant.	N/A	Schema Validation; ParentNm and SSN are both required fields in the schema.

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ELF ERC #	ELF Error Reject Code Explanation	MeF Business Rule Number	MeF Business Rule or Reason Why No Rule
0258	Form 8615 – Child SSN (SEQ 0020) must be significant and within the valid ranges of SSN/ITIN's. Refer to Attachment 9 for valid ranges of Social Security/Taxpayer Identification Numbers.	N/A	Form 8615, 'ChildSSN' will be pulled from the return header (PrimarySSN). The Primary SSN of the return will have to pass schema validation, so there is no need to have validation for SSN on the Form 8615 itself.
0259	Reserved		
0260	When Form 8814 is present, Form 8814 Block (SEQ 0853) of Form 1040 must equal "X" and Form 8814 Amount (SEQ 0857) of Form 1040 must be significant. When Form 8814 Block (SEQ 0853) equals "X", Form 8814 must be present and Form 8814 Amount (SEQ 0857) must be significant.	F1040-228	If Form 1040, Line 44a checkbox 'Form8814Ind' is checked, then Line 44a 'childInterestAndDividendAmt' must have a non-zero value.
		F1040-229	If Form 1040, Line 44a checkbox 'Form8814Ind' is checked, then Form 8814 must be attached to Line 44a.
		F1040-230	If Form 8814 is present in the return, then Form 1040, Line 44a checkbox 'Form8814Ind' must be checked.
		F1040-231	If Form 8814 is present in the return, then Form 1040, Line 44a 'childInterestAndDividendTaxAmt' must have a non-zero value.
0261	Form 8814 – When one Form 8814 is present, Multiple F8814 Indicator (SEQ 0030) cannot be significant. When more than one Form 8814 is present, Multiple F8814 Indicator (SEQ 0030) of the first Form 8814 must be significant.	F8814-001	If only one Form 8814 is present in the return, then Line C checkbox 'MultipleForm8814Ind' must not be checked.
	Form 8814 Amount (SEQ 0857) of Form 1040 must equal Form 8814 Tax (SEQ 0295) from Form(s) 8814.	F8814-002	If more than one Form 8814 is present in the return, then Line C checkbox 'MultipleForm8814Ind' must be checked on one of them.
0262	Form 8814 – Child Taxable Unearned Income (SEQ 0170) must be greater than \$950 and less than \$9,500.	F8814-003	Form 8814, Line 4 'ChildInvestmentIncomeAmt' must be greater than 950 and less than 9500
0263	Form 1040 – If Form 1040 Other Income (SEQ 0265) of Form 8814 is significant, then Type of Other Income (SEQ 0560) of Form 1040 must equal "FORM 8814" and Total Other Income (SEQ 0590) of Form 1040 must be significant.	F1040-232	If Form 8814 is present in the return then Form 1040, Line 44a 'childInterestAndDividendTaxAmt' must be equal to the sum of all Form 8814, Line 15 'ChildInterestAndDividendTaxAmt'.
		F1040-233	If Form 8814, Line 12 'ChildNetAdjustedIncomeAmt' has a non-zero value, then Form 1040, Line 21 'TotalOtherIncomeAmt' must have a non zero value.
		F1040-234	If Form 8814, Line 12 'ChildNetAdjustedIncomeAmt' has a non-zero value, then in [OtherIncomeTypeStatement] present in the return, 'OtherIncomeLitCd' must have the value "FORM 8814".
0264	Form 8814 - When Nominee Dist. Literal 1 (SEQ 0060) is significant, Nominee Dist. Amount 1 (SEQ 0070) must be significant.	N/A	Schema validation - The elements are part of the ChildTaxableInterestStatement...ETA will put validation in the schema statement (make a group and elements within group required)
	Form 8814 - When Non-Taxable Literal (SEQ 0080) is significant, Non-Taxable Amount (SEQ 0090) must be significant.	N/A	Schema validation - The elements are part of the ChildTaxableInterestStatement...ETA will put validation in the schema statement (make a group and elements within group required)
0265	Form 8814 – When Nominee Dist. Literal 2 (SEQ 0120) is significant, Nominee Dist. Amount 2 (SEQ 0130) must be significant.	N/A	Schema validation - Schema already requires elements in group...we will change efiletype to USAmountNNtype
0266	Form 8814 – Child Name (SEQ 0010) must be significant. Child SSN (SEQ 0020) must be significant and within the valid ranges of SSN/ITIN/ATIN's. Refer to Attachment 9 for valid ranges of Social Security/Taxpayer Identification Numbers.	F8814-004	Form 8814, 'ChildSSN' must be within the valid range of SSN/ITIN/ATIN.
0267	Form 8814 – Tax Amount Basis (SEQ 0275) cannot be less than zero. When the Tax Amount Basis (SEQ 0275) is greater than zero and less than \$950, Form 8814 Tax (SEQ 0295) must be significant. When Tax Amount Basis (SEQ 0275) equals or is greater than \$950, Form 8814 Tax (SEQ 0295) must equal \$95.	F8814-005	If Form 8814, Line 14 'ChildInterestAndDivTaxBasisAmt' is less than 950, then Line 15 'ChildInterestAndDividendTaxAmt' must have a non-zero value.
		F8814-006	If Form 8814, Line 14 'ChildInterestAndDivTaxBasisAmt' is greater than 949, then Line 15 'ChildInterestAndDividendTaxAmt' must be equal to 95.
0268	Form 1040 – If Form 8814 Literal (SEQ 0454) of Form 1040 is present, then Form 8814 must be present and Capital Gains/Loss (SEQ 0450) of Form 1040 must be significant.	F1040-235	If Form 1040, Line 13 'FormF8814Cd' has the value "F8814", then Form 8814 must be present in the return.
		F1040-236	If Form 1040, Line 13 'FormF8814Cd' has the value "F8814", then Line 13 'CapitalGainLossAmt' must have a non-zero value.
0269	Reserved	N/A	
0270	When Form 4972 Block (SEQ 0880) equals "X", Form 4972 must be present.	F1040-237	If Form 1040, Line 44b checkbox 'Form4972Ind' is checked, then Form 4972 must be attached to Line 44b.
0271	Form 4972 – None of the following fields can equal "X": Distribution of Qualified Plan No Box (SEQ 0026), Rollover Yes Box (SEQ 0030), Prior Yr Distribution Yes Box (SEQ 0190), and Beneficiary Distribution Yes Box (SEQ 0201).	F4972-001	Form 4972, Line 1, 'DistributionOfQualifiedPlanInd' must not have a choice of "No" indicated.
		F4972-002	Form 4972, Line 2, 'RolloverInd' must not have a choice of "Yes" indicated.
	All of the following fields must equal "X": Distribution of Qualified Plan Yes Box (SEQ 0024), Rollover No Box (SEQ 0040), and Prior Yr Distribution No Box (SEQ 0200).	F4972-003	Form 4972, Line 5a, 'PriorYearDistributionInd' must not have a choice of "Yes" indicated.
		F4972-004	Form 4972, Line 5b, 'BeneficiaryDistributionInd' must not have a choice of "Yes" indicated.
0272	Form 4972 – Only one of the following fields can equal "X": Beneficiary of Qual Participant No Box (SEQ 0044) or Qual Age – Five Yr Member No Box (SEQ 0086).	F4972-005	Only one of the two choices given below is allowed on Form 4972: a choice of "No" for Line 3 'EmployeeBeneficiaryDistrInd' or a choice of "No" for Line 4 'QualifyingAge5YearMemberInd'.
0273-0274	Reserved	N/A	

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ELF ERC #	ELF Error Reject Code Explanation	MeF Business Rule Number	MeF Business Rule or Reason Why No Rule
0275	Form 4972– At least one of the following fields must be significant: Capital Gain Election (SEQ 0220), Ordinary Income (SEQ 0240), or 10 Yr Method Average Tax (SEQ 0690).	F4972-006	At least one of the following must have a non-zero value on Form 4972: Line 7 'CapitalGainTimesElectionPctAmt' or Line 8 'LumpSumDistriOrdinaryIncmAmt' or Line 29 'LumpSumRsdAnnuityAvgTaxAmt'.
0276	Form 4972 – Recipient SSN (SEQ 0020) from the second Form 4972 cannot equal Recipient SSN (SEQ 0020) of the first Form 4972.	F4972-007	If two Forms 4972 are present in the return, then their 'SSN's must not be equal.
0277	Form 1040 – When Other Tax Literal (SEQ 1110) equals "ADT", Form 4970 must be present, and vice versa.	F1040-238	If in [OtherTaxStatement] present in the return 'OtherTaxLit' has the value "ADT", then Form 4970 must be present in the return.
		F1040-239	If Form 4970 is present in the return, then there must be an 'OtherTaxLit' in [OtherTaxStatement] in the return with the value "ADT".
0278	Reserved	N/A	
0279	Form 4972– For each of the following, one box must equal "X", but both cannot equal "X": Beneficiary of Qual Participant Yes Box (SEQ 0042) or Beneficiary of Qual Participant No Box (SEQ 0044); Qual Age – Five Yr Member Yes Box (SEQ 0084) or Qual Age – Five Yr Member No Box (SEQ 0086).	F4972-005	Only one of the two choices given below is allowed on Form 4972: a choice of "No" for Line 3 'EmployeeBeneficiaryDistrlnd' or a choice of "No" for Line 4 'QualifyingAge5YearMemberInd'.
0280	Schedule B - When Excludable Savings Bond Interest (SEQ 0289) is significant, Form 8815 must be present. Excludable Savings Bond Interest (SEQ 0289) of Schedule B must equal Excludable	SB-F1040-005	If Schedule B (Form 1040A or 1040), Line 3 'ExcludableSavingsBondIntAmt' has a non-zero value, then it must be equal to Form 8815, Line 14 'ExcludableSavingsBondIntAmt'.
0281	Form 1040/1040A – When Filing Status (SEQ 0130) equals "3", Form 8815 cannot be present.	F1040-240	If Form 1040, Line 3 checkbox "Married filing separately" is checked(element 'IndividualReturnFilingStatusCd' has the value 3), then Form 8815 must not be present in the return.
		F1040A-062	If Form 1040A, Line 3 checkbox "Married filing separately" is checked (element 'IndividualReturnFilingStatusCd' has the value 3), then Form 8815 must not be present in the return.
0282	Form 8815 – Taxable Expenses (SEQ 0190) must be greater than zero.	N/A	Schema validation
0283	Form 8815 – If Filing Status (SEQ 0130) of Form 1040/1040A equals "2" or "5", then Modified AGI (SEQ 0240) of Form 8815 must be less than \$135,100. If Filing Status equals "1" or "4", then Modified AGI (SEQ 0240) must be less than \$85,100.	F8815-001	Form 8815, Line 9 'ExclBondIntModifiedAGIAmt' must be less than 136650, if in the return, Line 2 checkbox "Married Filing Jointly" or Line 5 checkbox "Qualifying widow(er)" is checked (element 'IndividualReturnFilingStatusCd' has a value of 2 or 5). (Note: amounts will be updated for tax year 2011)
		F8815-002	Form 8815, Line 9 'ExclBondIntModifiedAGIAmt' must be less than 86100, if in the return, Line 1 checkbox "Single" or Line 4 checkbox "Head of household" is checked (element 'IndividualReturnFilingStatusCd' has a value of 1 or 4). (Note: amounts will be updated for tax year 2011)
0284-0285	Reserved	N/A	
0286	Schedule E - When Non Passive Activity Literal (SEQ 1130) is present, Non Passive Activity Amount (SEQ 1140) must be present, and vice versa.	SE-F1040-060-01	If Schedule E (Form 1040), Line 26 'nonpassiveActivityLiteralCd' has a value, then, Line 26 'nonpassiveActivityAmt' must have a non-zero value
		SE-F1040-070-01	If Schedule E (Form 1040), Line 26 'nonpassiveActivityAmt' has a non-zero value, then Line 26 'nonpassiveActivityLiteralCd' must have a value
0287	Form 1040 – When F8828 Literal (SEQ 1123) equals "FMSR", Form 8828 must be present. Form 8828-Amount (SEQ 1124) is significant, Recapture Tax Due (SEQ 0280) of Form 8828 must be significant, and vice versa	F1040-241	If in [OtherTaxStatement] present in the return 'OtherTaxLit' has the value "FMSR" and the corresponding 'OtherTaxAmt' has a value greater than zero, then Form 8828, Line 23 'MortgSbsdyRecaptureTaxAmt' must have a non-zero value.
		F1040-242	If Form 8828, Line 23 'MortgSbsdyRecaptureTaxAmt' has a non-zero value, then there must be an 'OtherTaxLit' in [OtherTaxStatement] in the return with the value "FMSR" with the corresponding 'OtherTaxAmt' having a value greater than zero.
0288	Form 8828 – Original Loan Closing Date (SEQ 0100) cannot be before January 1, 1991 (19910101).	F8828-001	Form 8828, Line 5 'MortgSbsdyOriginalLoanClcDt' must not be before January 1, 1991.
0289	Reserved	N/A	
0290	Form W-2 - Employer State (SEQ 0073) and Employer Zip Code (SEQ 0075) must be significant and valid. Employer Zip Code (SEQ 0075) must be consistent with Employer State (SEQ 0073).	N/A	USAddressType schema validation
	Form W2G– Payer's State (SEQ 0024) and Payer's Zip Code (SEQ 0025) must be significant and valid. Payer's Zip Code (SEQ 0025) must be consistent with Payer's State (SEQ 0024).	FW2G-007	If Form W-2G, Payer Address is a US Address, then the first five digits of the Zip Code must be within the valid ranges of zip codes for the corresponding State Abbreviation. See Publication 4164.
	Form 1099-R - Payer's State (SEQ 0042) and Payer's Zip Code (SEQ 0044) must be significant and valid. Payer's Zip Code (SEQ 0044) must be consistent with Payer's State (SEQ 0042).	F1099R-002	If Form 1099-R has a US Address in the Payers Address, then 'State' must have a value.
		F1099R-003	If Form 1099-R has a US Address in the Payers Address, then 'ZipCode' must have a value.
		F1099R-004	If Form 1099-R has a US Address in the Payers Address, then the first five digits of the Payers Zip Code must be with in the valid ranges of Zip codes listed for the corresponding State Abbreviation. See Publication 4164.

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ELF ERC #	ELF Error Reject Code Explanation	MeF Business Rule Number	MeF Business Rule or Reason Why No Rule
	Exception: This check is not performed when Employer State (SEQ 0073) of Form W-2, Payer's State (SEQ 0024) of Form W-2G, and/or Payer' State (SEQ 0042) of Form 1099-R contain a period (.), indicating a foreign address. See Section 7.06 for foreign address format.	N/A	USForeignType schema validation
0291	Form W-2 - Employer City (SEQ 0070) must contain at least three characters.	FW2-007	City of Form W-2, Line C 'EmployerUSAddress' must contain at least three characters.
		FW2-008	City of Form W-2, Line C 'EmployerForeignAddress' must contain at least three characters.
0292	Form W2G-- Payer Identification Number (SEQ 0026) must be numeric, the first two digits of Payer Identification Number (SEQ 0026) must equal a valid District Office Code, Payer Name Control (SEQ 0015) must be significant, and W-2G Indicator (SEQ 0220) must equal "N" or "S". Refer to Attachment 7 for District Office Codes. See Section 7.05 for Business Name Control format. Note: The value "N" (Non-Standard) indicates that the Form W-2G was altered, handwritten, or typed, or that a cumulative earnings statement or a substitute Form W-2G was used. The value "S" (Standard) identifies a Form W-2G that is a computer-produced print, an IRS form, or an IRS-approved facsimile.	N/A	EINType schema validation Payer Name Control is a required entry W2-G Indicator "N" or "S" is a required entry
0293	Form 1099-R - Payer Identification Number (SEQ 0050) must be numeric, the first two digits of Payer Identification Number (SEQ 0050) must equal a valid District Office Code, Payer Name Control (SEQ 0015) must be significant, and 1099-R Indicator (SEQ 0340) must equal "N" or "S". Refer to Attachment 7 for District Office Codes. See Section 7.05 for Business Name Control format. Note: The value "N" (Non-Standard) indicates that the Form 1099-R was altered, handwritten, or typed, or that a cumulative earnings statement or a substitute Form 1099-R was used. The value "S" (Standard) identifies a Form 1099-R that is a computer-produced print, an IRS form, or an IRS-approved facsimile.	N/A	EINType schema validation Payer Name Control is a required entry 1099-R Indicator "N" or "S" is a required entry
0294	Form W2G - If Withholding (SEQ 0050) is greater than zero, then Gross Winnings (SEQ 0040) must be greater than Withholding (SEQ 0050) and Gross Winnings (SEQ 0040) must be reported as Total Gross Receipts (SEQ 0200) of Schedule C/C-EZ or and Other Income Amount (SEQ 0570) of Form 1040. When Gross Winnings (SEQ 0040) is reported as Other Income Amount (SEQ 0570) of Form 1040, then Type of Other Income must equal GAMBLING WINNINGS.	FW2G-001	12/12/11 eCS Dick White No additional comment If Form W-2G, Line 2 'FederalIncomeTaxWithheldAmt' has a value greater than zero, then it must be less than Line 1 'GamblingWinGrossWinningAmt'.
0295	Form 1040 - The Total Federal Income Tax Withheld (SEQ 1160) cannot be equal to or greater than the sum of Wages, Salaries, Tips (SEQ 0375), Taxable Interest (SEQ 0380), Total Ordinary Dividends (SEQ 0394), IRA Distribution Received (SEQ 0475), or Taxable IRA Amount (SEQ 0480), Pension Annuities Received Including Foreign (SEQ 0485), or Taxable Pensions Amount Including Foreign (SEQ 0495), Unemployment Compensation (SEQ 0552), Social Security Benefits (SEQ 0553), Amount of Other Income (SEQ 0570) and Total Gross Receipts of Schedule C/C-EZ (SEQ 0200).	F1040-071-01	Form 1040, Line 61 'WithholdingTaxAmt' must not be greater than the sum of the following: [Line 7 'WagesSalariesAndTipsAmt' and Line 8a 'TaxableInterestAmt' and Line 9a 'OrdinaryDividendsAmt' and (the larger of Line 15a 'IRADistributionsAmt' or Line 15b 'TaxableIRAmt' or zero if the same) and (the larger of Line 16a 'PensionsAnnuitiesAmt' or Line 16b 'TotalTaxablePensionsAmt' or zero if the same) and Line 19 'UnemploymentCompAmt' and Line 20a 'SocSecBntfAmt' and (all occurrences of 'OtherIncomeAmt' in [OtherIncomeTypeStatement] attached to Line 21) and (all occurrences of Schedule C (Form 1040) Line 1d 'TotalGrossReceiptsAmt') and (all occurrences of Schedule C-EZ, (Form 1040) Line 1d 'TotalGrossReceiptsAmt')] unless one of the following is true: (1) Line 13 'CapitalGainLossAmt' has a value greater than zero; (2) Line 17 'RentalRealESTAmt' has a value greater than zero; (3) Combat Pay has been excluded from wages.
		F1040A-064	Form 1040A, Line-38 'WithholdingTaxAmt' must not be greater than the sum of the following: [Line 7 'WagesSalariesAndTipsAmt' and Line 8a 'TaxableInterestAmt' and Line 9a 'OrdinaryDividendsAmt' and (the larger of Line 11a 'IRADistributionsAmt' or Line 11b 'TaxableIRAmt' or zero if the same) and (the larger of Line 12a 'PensionsAnnuitiesAmt' or Line 12b 'TaxablePensionsInclFdFrnAmt' or zero if the same) and Line 13 'UnemploymentCompAmt' and Line 14a 'SocSecBntfAmt'] unless any one of the following is true: (1) Line 10 'CapitalGainLossAmt' has a non-zero value; (2) Combat pay has been excluded from wages. (Note: Line numbers are being updated.)

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ELF ERC #	ELF Error Reject Code Explanation	MeF Business Rule Number	MeF Business Rule or Reason Why No Rule
	Form 1040A– The Total Federal Income Tax Withheld (SEQ 1160) cannot be equal to or greater than the sum of Wages, Salaries, Tips (SEQ 0375), Taxable Interest (SEQ 0380), Total Ordinary Dividends (SEQ 0394), IRA Distributions Received (SEQ 0475), or Taxable IRA Amount (SEQ 0480), Pensions Annuities Received Including Foreign (SEQ 0485), or Taxable Pensions Amount Including Foreign (SEQ 0495), Unemployment Compensation (SEQ 0552) and Social Security Benefits (SEQ 0553).	F1040A-057	Form 1040A, Line 44 'TotalPaymentsAmt' must equal the sum of the following fields: Line 38 'WithholdingTaxAmt' and Line 39 'EstimatedTaxPaymentsAmt' and Line 40 'MakeWorkPayAndGovtRetireeCrAmt' and Line 41a 'EarnedIncomeCreditAmt' and Line 42 'AdditionalChildTaxCreditAmt' and Line 43 'RefundableHopeEducationCreditAmt' and Line 44 'requestForExtensionAmt' and Line 44 'excessSocSecAndTier1RRTATaxAmt'.
	Form 1040EZ– The Total Federal Income Tax Withheld (SEQ 1160) cannot be equal to or greater than the sum of Wages, Salaries, ips (SEQ 0375), Taxable Interest (SEQ 0380) and Unemployment Compensation (SEQ 0552). Exception: This check is bypassed when Combat Pay has been excluded from Wages. This check is also bypassed if Capital Gain/Loss (SEQ 0450) or Other Gain or Loss (SEQ 0470) or Rent/Royalty/PartEstates/Trust Inc (SEQ 0510) or Farm Income (SEQ 0520) is significant (not equal zeroes).	F1040EZ-028	Form 1040EZ, Line 7 'WithholdingTaxAmt' must not be less than the sum of the following: Line 1 'WagesSalariesAndTipsAmt' and Line 2 'TaxableInterestAmt' and Line 3 'UnemploymentCompAmt' unless Combat Pay has been excluded from Wages.
0296	Form 2441 - If any field of the following "qualifying person group" is significant, then all fields in that group must be significant: Qualifying Person First Name (SEQ 0110, 0217); Qualifying Person Last Name (SEQ 0115, 0218); Qualifying Person Name Control (SEQ 0120, and 0221); Qualifying Person SSN (SEQ 0214, 0223)and Qualified Expenses (SEQ 0215, 0225).	N/A	Schema validation
0297	Form 2441- SSN/EIN (SEQ 0040 or 0090) of Form 2441 cannot equal the Primary or Secondary SSN (SEQ 0010, 0030) of Form 1040.	F2441-001	Form 2441, Part I, Line 1(c), each "Identifying number" provided must not be the same as the Primary SSN or the Spouse SSN in the Return Header.
0298	Form 2441- When Qualifying Person SSN (SEQ 0214, 0223) is significant, it must be within the valid ranges of SSN/ITIN/ATIN's. Refer to Attachment 9 for valid ranges of Social Security/Taxpayer Identification Numbers.	F2441-009	Form 2441, Part II, Line 2(b), each 'QualifyingPersonSSN' that has a value must be within the valid ranges of SSN or ITIN or ATIN.
0299	Tax Form - RAL Indicator (SEQ 1465) must equal "0", "1", or "2". RAL Indicator (SEQ 1465) is a required field.	N/A	Schema validation - required entry with values indicated allowed
0300	Form 1040/1040A/1040EZ – When Forms 1099 and AK Dividend W/H Literal (SEQ 1155) is significant, then Forms 1099 and AK Dividend W/H Amount (SEQ 1157) must be significant. When Forms 1099 and AK Dividend W/H Amount (SEQ 1157) is significant, then Forms 1099 and AK Dividend W/H Literal (SEQ 1155) must be significant.	N/A	Schema validation
0301	Schedule B - When Form TD F 90-22.1 Required Yes (SEQ 0597) is significant, then Foreign Country (SEQ *0600) must also be significant and vice versa.	SB-F1040-	Business rules are being developed
0303	Form 1040/1040A - If Amount Owed (SEQ 1290) is greater than zero and ES Penalty Amount (SEQ 1300) is not significant, then Total Tax (SEQ 1150) must be greater than Total Payments (SEQ 1250).	F1040-074-02	If Form 1040, Line 76 'AmountOwedAmt' has a non-zero value and Line 77 'EsPenaltyAmt' has a zero value or has no entry, then Line 60 'TotalTaxAmt' must be greater than Line 72 'TotalPaymentsAmt'.
		F1040A-065	If Form 1040 A, Line 48 'AmountOwedAmt' has a non-zero value and Line 49 'EsPenaltyAmt' has a zero value or no entry, then Line 37 'TotalTaxAmt' must be greater than Line 44 'TotalPaymentsAmt'. (Note: Line numbers and rule verbiage are being updated.)
	Form 1040EZ– If Amount Owed (SEQ 1290) is greater than zero, then Total Tax (SEQ 1256) must be greater than Total Payments (SEQ 1250).	F1040EZ-029	If Form 1040EZ, Line 12 'AmountOwedAmt' has a non-zero value, then Line 10 'TaxAmt' must be greater than Line 9 'TotalPaymentsAmt'.
0304-0349	Reserved - for Electronically Transmitted Documents (ETD)	N/A	
0350	Form 8853– Policyholder SSN (SEQ 0289) must be numeric and within the valid range for an SSN or an ITIN.	F8853-001	Form 8853 'LTCInsurancePolicyHolderSSN' must be within the valid range of SSN/ITIN and must not be an ATIN.
	Insured SSN (SEQ 0310) must be numeric and within the valid range for an SSN or an ITIN. Refer to Attachment 9 for valid ranges of Social Security/Taxpayer Identification Numbers.	F8853-006	Form 8853, Line 14b 'LTCInsuredSSN' must be within the valid range of SSN/ITIN and must not be an ATIN.
0351	Form 8853 – MSA Acct Holder SSN (SEQ 0009) must equal either the Primary SSN (SEQ 0010) or the Secondary SSN (SEQ 0030) of Form 1040.	F8853-002	Form 8853, 'MSAHolderSSN' must be equal to 'PrimarySSN' or 'SpouseSSN' in the Return Header.
0352	Form 8853 – Policyholder SSN (SEQ 0289) must equal either the Primary SSN (SEQ 0010) or the Secondary SSN (SEQ 0030) of Form 1040.	F8853-003	Form 8853, 'LTCInsurancePolicyHolderSSN' must be equal to 'PrimarySSN' or 'SpouseSSN' in the Return Header.
	Form 1040 – If Type of Other Income (SEQ 0560) equals "MEDMSA" and the corresponding Amount of Other Income (SEQ 0570) is present, then Form 8853 must be present.	F1040-243	If in [OtherIncomeTypeStatement] present in the return, 'OtherIncomeLitCd' has the value "MEDMSA" and the corresponding 'OtherIncomeAmt' has a non-zero value, then Form 8853 must be present in the return.

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ELF ERC #	ELF Error Reject Code Explanation	MeF Business Rule Number	MeF Business Rule or Reason Why No Rule
0353	If Taxable Medicare Advantage MSA Distributions (SEQ 0276) of Form 8853 is significant, then Type of Other Income (SEQ 0560) of Form 1040 must equal "MEDMSA" and the corresponding Amount of Other Income (SEQ 0570) of Form 1040 must be present.	F1040-244	If Form 8853, Line 12 'TaxableMedicareMSADistriAmt' has a non-zero value, then there must be an 'OtherIncomeLitCd' in [OtherIncomeTypeStatement] in the return with the value "MEDMSA".
0354	If F8853 Literal (Medicare Advantage) (SEQ 1145) of Form 1040 is present, then the corresponding F8853 Amount (Medicare Advantage) (SEQ 1146) of Form 1040 and Form 8853 must be present.	F1040-245	If in [OtherTaxStatement] present in the return, 'OtherTaxLit' has the value "MEDMSA" and the corresponding 'OtherTaxAmt' has a non-zero value, then Form 8853 must be present in the return.
	If Additional 50% Tax (SEQ 0279) of Form 8853 is significant, then F8853 Literal (Medicare Advantage) (SEQ 1145) of Form 1040 must equal "MEDbMSA" and then F8853 Amount (Medicare Advantage) (SEQ 1146) of Form 1040 must be present.	F1040-248	If Form 8853, Line 13b 'MedicareMSAAddnlDistriTaxAmt' has a non-zero value, then there must be an 'OtherTaxLit' in [OtherTaxStatement] in the return with the value "MEDMSA" with the corresponding 'OtherTaxAmt' having a value greater than zero.
0355-0357	Reserved	N/A	
0358	Form 8853– If Taxable Medicare Advantage MSA Distributions (SEQ 0276) is significant, the following SEQs cannot both be blank; Exceptions to 50% Tax Box (SEQ 0278) and Additional 50% Tax (SEQ 0279).	F8853-004	If Form 8853, Line 12 'TaxableMedicareMSADistriAmt' has a non-zero value, then Line 13a checkbox 'MedicareMSADistriMeetTaxExclnd' must be checked or Line 13b 'MedicareMSAAddnlDistriTaxAmt' must have a non-zero value.
0359	Form 8853 – One box of the following pairs must equal "X", both cannot equal "X", and both cannot equal blank: - Payments or Death Benefits – Yes (SEQ 0320) - Payments or Death Benefits – No (SEQ 0330) and - Insured Terminally Ill – Yes (SEQ 0340) - Insured Terminally Ill – No (SEQ 0350).	N/A	BooleanType schema validation
0360	Form 1040 – If Type of Other Income (SEQ 0560) equals "MSA" and the corresponding Amount of Other Income (SEQ 0570) is present, then Form 8853 must be present.	F1040-249	If in [OtherIncomeTypeStatement] present in the return, 'OtherIncomeLitCd' has the value "MSA" and the corresponding 'OtherIncomeAmt' has a non-zero value, then Form 8853 must be present in the return.
	If Taxable Archer MSA Distributions (SEQ 0250) of Form 8853 is significant, then Type of Other Income (SEQ 0560) of Form 1040 must equal "MSA" and the corresponding Amount of Other Income (SEQ 0570) of Form 1040 must be present.	F1040-250	If Form 8853, Line 8 'TaxableArcherMSADistriAmt' has a non-zero value, then there must be an 'OtherIncomeLitCd' in [OtherIncomeTypeStatement] with the value "MSA".
0361	Form 1040 – If F8853 Literal (Archer MSA) (SEQ 1143) equals "MSA" and the corresponding F8853 Amount (Archer MSA) (SEQ 1144) is present, then Form 8853 must be present.	F1040-251	If in [OtherTaxStatement] present in the return, 'OtherTaxLit' has the value "MSA", then Form 8853 must be present in the return.
	If Additional 20% Tax (SEQ 0270) of Form 8853 is significant, then F8853 Literal (Archer MSA) (SEQ 1143) of Form 1040 must equal "MSA" and F8853 Amount (Archer MSA) (SEQ 1144) of Form 1040 must be present.	F1040-252	If Form 8853, Line 9b 'ArcherMSAAddnlDistriTaxAmt' has a non-zero value, then there must be an 'OtherTaxLit' in [OtherTaxStatement] in the return with the value "MSA".
0362	Form 1040 – If Archer MSA Ded. Literal (SEQ 0722) of Form 1040 is significant, then Archer MSA Ded. Amount (SEQ 0723) must be significant and Form 8853 must be present.	F1040-253	If in [OtherAdjustmentsStatement] present in the return, 'OtherAdjustmentsLitCd' has the value "MSA", then Form 8853 must be present in the return.
0363	Form 8853 – If Taxable Archer MSA Distributions (SEQ 0250) is significant, the following SEQs cannot both be blank; Exceptions to 20% Tax Box (SEQ 0260) and Additional 20% Tax (SEQ 0270).	F8853-005	If Form 8853, Line 8 'TaxableArcherMSADistriAmt' has a non-zero value, then Line 9a checkbox 'ArcherMSADistriMeetTaxExclnd' must be checked or Line 9b 'ArcherMSAAddnlDistriTaxAmt' must have a non-zero value.
0364	Form 1040 – If Type of Other Income (SEQ 0560) equals "LTC" and the corresponding Amount of Other Income (SEQ 0570) is present, then Form 8853 must be present.	F1040-254	If in [OtherIncomeTypeStatement] present in the return, 'OtherIncomeLitCd' has the value "LTC", then Form 8853 must be present in the return.
	If Taxable Payments (SEQ 0450) of Form 8853 is greater than zero, then Type of Other Income (SEQ 0560) must equal "LTC" and the corresponding Amount of Other Income (SEQ 0570) must be present.	F1040-255	If Form 8853, Line 26 'LTCTaxablePaymentsAmt' has a non-zero value, then there must be an 'OtherIncomeLitCd' in [OtherIncomeTypeStatement] with the value "LTC".
0365-0369	Reserved	N/A	
0370	Form 1040/1040A – When any occurrence of Eligibility for Child Tax Credit (SEQ 0178, 0188, 0198, 0208) is significant, the corresponding Relationship (SEQ 0177, 0187, 0197, 0207) must equal either "SON", "DAUGHTER", "STEPCHILD", "FOSTER CHILD", "GRANDCHILD", "BROTHER", "SISTER", "HALF BROTHER", "HALF SISTER", "NIECE", "NEPHEW", "STEPBROTHER" or "STEPSISTER" and the Dependent's age must be under 17.	F1040-075	Form 1040, Line 6c, for each dependent provided, if Line 6c(4) checkbox 'EligibleForChildTaxCreditInd' is checked, then the corresponding line 6c(3) 'DependentRelationship' must have one of the following values: CHILD, SON, DAUGHTER, GRANDCHILD, SISTER, BROTHER, NIECE, NEPHEW OR FOSTERCHILD. (Rule is being updated to include additional enumerations.)
		F1040A-066	For each dependent that has a value on Form 1040A, Line 6c(1), if Line 6c(4) checkbox 'EligibleForChildTaxCreditInd' is checked, then the corresponding Line 6c(3) 'DependentRelationship' must have one of the following values: CHILD, SON, DAUGHTER, GRANDCHILD, SISTER, BROTHER, NIECE, NEPHEW or FOSTERCHILD. (Note: Rule is being updated to include additional enumerations.)

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ELF ERC #	ELF Error Reject Code Explanation	MeF Business Rule Number	MeF Business Rule or Reason Why No Rule
		F1040-076	Form 1040, Line 6c, for each dependent provided, if Line 6c (4) checkbox 'EligibleForChildTaxCreditInd' is checked, then that dependent's age must be under 17.
		F1040A-067	For each dependent that has a value on Form 1040A, Line 6c(1), if Line 6c(4) checkbox 'EligibleForChildTaxCreditInd' is checked, then that dependent's age must be under 17.
0371	Reserved	N/A	
0372	Form 1040/1040A - When either Child Tax Credit (SEQ 0955) or Additional Child Tax Credit (SEQ 1187) is significant, the sum of the two fields cannot exceed an amount equal to \$1000 multiplied by the number of qualifying children. A qualifying child is a dependent for whom Eligibility for Child Tax Credit (SEQ 0178, 0188, 0198, 0208) equals "X" on Form 1040/1040A or "STM'bnn".	F1040-077	If Form 1040, Line 51 'ChildTaxCreditAmt' or Line 65 'AdditionalChildTaxCreditAmt' has a non-zero value, then the sum of Line 51 and Line 65 cannot exceed an amount equal to \$1000 times the number of qualifying children.
		F1040A-068	If Form 1040A, Line 33 'ChildTaxCreditAmt' or Line 42 'AdditionalChildTaxCreditAmt' has a non-zero value, then the sum of Line 33 and Line 42 must not be greater than an amount equal to 1000 times the number of qualifying children. (Note: Line numbers are being updated.)
0373	Form 1040/1040A - When Additional Child Tax Credit (SEQ 1187) is significant, Form 8812 must be present.	F1040-359	If Form 1040, Line 65 'AdditionalChildTaxCreditAmt', has a non-zero value, then Form 8812 must be attached to Line 65.
0374	Form 1040/1040A - When Form 8812 is present, Additional Child Tax Credit (SEQ 1187) of Form 1040/1040A must equal Additional Child Tax Credit (SEQ 0140) from Form 8812.	F1040-079	Form 1040, Line 65 'AdditionalChildTaxCreditAmt' must be equal to Form 8812, Line 13 'AdditionalChildTaxCreditAmt'.
		F1040A-070	Form 1040A, Line 42 'AdditionalChildTaxCreditAmt' must be equal to Form 8812, Line 13 'AdditionalChildTaxCreditAmt' (Note: Line number for 1040A is being updated.)
0375	Form 1098C - When Form 1098C Date of Contribution (SEQ 0180) or Date of Sale (SEQ 0220) is present then the date must equal the current tax year. Form 1098C - When Form 1098C Date of Sale (SEQ 0220) is present then the date must equal the current tax year or the current processing year.	F8283-006	The year of the 'DateOfTheContribution' in "Contributions of Motor Vehicles, Boats, and Airplanes Statement" [ContributionsOfMotorVehiclesBoatsAndAirplanesStatement] must equal the tax year in the Return Header.
		F8283-007	The year of the 'DateOfSale' in "Contributions of Motor Vehicles, Boats, and Airplanes Statement" [ContributionsOfMotorVehiclesBoatsAndAirplanesStatement] must equal the tax year in the Return Header or the year immediately following the tax year in the Return Header.
0376-0377	Reserved - for Electronically Transmitted Documents (ETD)	N/A	
0378	Form 8863 - If Ineligible for Refundable American Opp. Credit box (SEQ 0535) equals "X", then Refundable American Opportunity Credit (SEQ 0540) can not be significant.	F8863-018-01	If Form 8863, Line 13 checkbox 'RefundableAmerOppCrUnder24Ind' is checked, then Line 14 'RefundableAmerOppCreditAmt' must be equal to zero if an amount is entered.
0379	Form 8863 - The student entries in Part I, and in Part II must begin on Line 1 in each part. No lines may be skipped when completing the student information in either part.	N/A	Schema validation
0380	Form 8863 - Student's SSN (SEQ 0035, 0105, 0175, 0275, 0315, 0355) may be used only once to claim an education credit (American Opportunity, or Lifetime Learning). No Student's SSN may be used in Part I (American Opportunity Credit), Part II (Lifetime Learning Credit), Student's SSN must be within the valid ranges of	F8863-003-02	On Form 8863, Student SSN can only be used once in either Line 1(b) 'AmerOppStudentSSN' or Line 3(b) 'LifetimeStudentSSN' to claim an Education Credit.
		F8863-009-02	Each Student SSN that has a value on Form 8863, Line 1(b) and Line 3(b) must be within the valid range of SSN/ITIN/ATIN.
0381	Form 8863 - If any field of a student line in Part I or Part II including statements, is significant, then all fields of the student line must be significant. Each American Opportunity Credit student line includes Student's First name (SEQ 0010, 0080, 0150), Student's Last Name (SEQ 0020, 0090, 0160), Student's Name Control (SEQ 0030, 0100, 0170), Student's SSN (SEQ 0035, 0105, 0175), Qualified Expenses Paid in Current Tax Year (SEQ 0040, 0110, 0180) and amount from column c or Column e plus \$2000 (SEQ 0070, 0140, 0210). Each Lifetime Learning Credit student line includes Student's First Name (SEQ 0250, 0290, 0330), Student's Last Name (SEQ 0260, 0300, 0340), Student's Name Control (SEQ 0270, 0310, 0350), Student's SSN (SEQ 0275, 0315, 0355), and Qualified Expenses (SEQ 0280, 0320, 0360). See Part I Section 8 for Statement Record format.	N/A	Schema Validation
0382	Form 1040/1040A - If Education Credits (SEQ 0935) is significant, Form 8863 must be present. If Form 8863 is present, Nonrefundable Education Credits (SEQ 0670) on Form 8863 must equal Education Credits (SEQ 0935) on Form 1040/1040A.	F1040-081-02	Form 1040, Line 49 'EducationCreditAmt' must be equal to Form 8863, Line 23 'NonrefundableEducationCrAmt'.
		F1040A-072	Form 1040A, Line 31 'EducationCreditAmt' must be equal to Form 8863, Line 23 'NonrefundableEducationCrAmt'.
0383	Form 8863 - Each Student's SSN (SEQ 0035, 0105, 0175, 0275, 0315, 0355) must equal either the Primary SSN (SEQ 0010), the Secondary SSN (SEQ 0030) or a Dependent SSN (SEQ 0175, 0185, 0195, 0205) on Form 1040/1040A.	F8863-001-02	Each 'AmerOppStudentSSN' that has a value on Form 8863, Line 1(b) must be equal to 'PrimarySSN' or 'SpouseSSN' in the Return Header or a 'DependentSSN' on Line 6c(2) of the return.
		F8863-002-02	Each 'LifetimeStudentSSN' that has a value on Form 8863, Line 3(b) must be equal to 'PrimarySSN' or 'SpouseSSN' in the Return Header or a 'DependentSSN' on Line 6c(2) of the return.
		F1040-082	If Form 1040, Line 49 'EducationCreditAmt' has a non-zero value, then Line 37 'AdjustedGrossIncomeAmt' must not exceed the applicable amount for the various 1040 filing status as given below: (1) Filing Status "Married filing jointly" -179999. (2) Filing Status "Single", "Head of household", "Qualifying widower" -89999.

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ELF ERC #	ELF Error Reject Code Explanation	MeF Business Rule Number	MeF Business Rule or Reason Why No Rule
0384	Form 1040/1040A – When American Opportunity Credit (SEQ 1189) is significant, Adjusted Gross Income (SEQ 0750) must be less than the applicable amount for the Filing Status (SEQ 0130). The applicable amounts are \$180,000 for "Married Filing Joint" and \$90,000 for "Single", "Head of Household", and "Qualifying Widow(er)".	F1040-327	If Form 1040, Line 1 checkbox "Single" or Line 4 checkbox "Head of household" or Line 5 checkbox "Qualifying widow(er)" is checked (element 'IndividualReturnFilingStatusCd' has a value of 1, 4 or 5) and Line 66 'RefundableAmerOppCreditAmt' has a non-zero value, then Line 37 'AdjustedGrossIncomeAmt' must not be greater than 89999.
		F1040-328	If Form 1040, Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2) and Line 66 'RefundableAmerOppCreditAmt' has a non-zero value, then Line 37 'AdjustedGrossIncomeAmt' must not be greater than 179999.
		F1040A-073	If Form 1040A, Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2), and Line 31 'EducationCreditAmt' has a non-zero value, then Line 21 'AdjustedGrossIncomeAmt' must not be greater than 115999. (Note: Rule is being updated.)
		F1040A-074	If Form 1040A, Line 1 checkbox "Single" or Line 4 checkbox "Head of household" or Line 5 checkbox "Qualifying widow(er) with dependent child" is checked (element 'IndividualReturnFilingStatusCd' has a value of 1, 4 or 5), and Line 31 'EducationCreditAmt' has a non-zero value, then Line 21 'AdjustedGrossIncomeAmt' must not be greater than 57999. (Note: Rule is being updated.)
	When Filing Status (SEQ 0130) is "Married Filing Separate", Form 8863 cannot be present.	F1040-083	If Form 1040 Line 3 checkbox "Married filing separately" is checked (element 'IndividualReturnFilingStatusCd' has the value 3), then Line 49 'EducationCreditAmt' must be equal to zero or not be present.
		F1040A-025	If Form 1040A Line 3 checkbox "Married filing separately" is checked (element 'IndividualReturnFilingStatusCd' has the value 3), then Line 31 'EducationCreditAmt' must be equal to zero if an amount is entered. (This rule is being deleted)
		F1040A-178	If Form 1040A, Line 3 checkbox "Married filing separately" is checked (element 'IndividualReturnFilingStatusCd' has the value 3), then Form 8863 must not be present in the return.
0385	Form 8863 – The following limit applies: The American Opportunity Credit student in Part I. Qualified Expenses Paid in the Current Tax Year (SEQ 0040, 0110, 0180 statement) cannot exceed \$4000.	F8863-015	Each 'AmerOppQualifiedExpensesAmt' provided on Form 8863, Part I, Line 1(c) cannot exceed 4000.
0386	Form 1040 - When Adjusted Gross Income (SEQ 0750) plus Student Loan Interest Deduction (SEQ 0702) is more than \$150,000 for "Married Filing Jointly" or is more than \$75,000 for "Single" or "Head of Household" or "Qualifying Widow(er)", the Student Loan Interest Deduction (SEQ 0702) is not allowed.	F1040-084	If the sum of Form 1040, Line 37 'AdjustedGrossIncomeAmt', and Line 33 'StudentLoanInterestDedAmt', is greater than \$150,000 for Filing Status "Married Filing Jointly" (or \$75,000 for Filing Status "Single" or "Head of household" or "Qualifying widow(er)"), then Line 33 'StudentLoanInterestDedAmt' must have zero value or not be present.
	Form 1040A – When Adjusted Gross Income (SEQ 0750) plus Student Loan Interest Deduction (SEQ 0628) is more than \$150,000 for "Married Filing Jointly" or is more than \$75,000 for "Single" or "Head of Household" or "Qualifying Widow(er)", the Student Loan Interest Deduction (SEQ 0702) is not allowed.	F1040A-083	If Form 1040A, Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2), and the sum of [Line 21 'AdjustedGrossIncomeAmt' and Line 18 'StudentLoanInterestDedAmt'] is greater than 150000, then Line 18 'StudentLoanInterestDedAmt' must be equal to zero if an amount is entered.
		F1040A-084	If Form 1040A, Line 1 checkbox "Single" or Line 4 checkbox "Head of household" or Line 5 checkbox "Qualifying widow(er) with dependent child" is checked (element 'IndividualReturnFilingStatusCd' has the value 1 or 4 or 5), and the sum of [Line 21 'AdjustedGrossIncomeAmt' and Line 18 'StudentLoanInterestDedAmt'] is greater than 75,000, then Line 18 'StudentLoanInterestDedAmt' must be equal to zero if an amount is entered.
		F1040A-085	If Form 1040A, Line 4 checkbox "Head of household" is checked (element 'IndividualReturnFilingStatusCd' has the value 4), and the sum of Line 21 'AdjustedGrossIncomeAmt', and Line 18 'StudentLoanInterestDedAmt', is greater than 75000, then Line 18 'StudentLoanInterestDedAmt' must be equal to zero if an amount is entered.
		F1040A-086	If Form 1040A, Line 5 checkbox "Qualifying widow(er) with dependent child" is checked (element 'IndividualReturnFilingStatusCd' has the value 5), and the sum of [Line 21 'AdjustedGrossIncomeAmt', and Line 18 'StudentLoanInterestDedAmt'], is greater than 75000, then Line 18 'StudentLoanInterestDedAmt' must be equal to zero if an amount is entered.
0387	Form 8863 – Tentative American Opportunity (SEQ 0211) cannot exceed an amount equal to \$2500 multiplied by the number of American Opportunity students in Part I. If the number of American Opportunity students is zero, Tentative American Opportunity Credit (SEQ 0211) cannot be positive	F8863-006	Form 8863, Part I, Line 2 'TentativeAmerOppCreditAmt' cannot exceed an amount equal to \$2500 multiplied by the number of AmerOppStudentSSNs entered in Line 1(b).
		F8863-010	Each 'AmerOppCreditNetCalcExpnssAmt' provided on Form 8863, Part I, Line 1(f) cannot exceed 2500.

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ELF ERC #	ELF Error Reject Code Explanation	MeF Business Rule Number	MeF Business Rule or Reason Why No Rule
0007	Tentative Lifetime Learning Credit (SEQ 0470) cannot exceed \$2000 regardless of the number of Lifetime Learning Credit students. Tentative Lifetime Learning Credit (SEQ 0470) cannot be positive.	F8863-008-02	Form 8863, Line 23 'NonrefundableEducationCrAmt' must not be greater than the sum of Line 2 'TentativeAmerOppCreditAmt' and Line 6 'TentLifetimeLearningCreditAmt'.
0388	Form 1040/1040A - When Student Loan Interest Deduction (SEQ 0702) is significant, the filing status cannot equal "Married Filing Separately".	F1040-085	If Form 1040, Line 33 'StudentLoanInterestDedAmt' has a non-zero value, then Form 1040, Line 3 checkbox "Married filing separately must not be checked (element 'IndividualReturnFilingStatusCd' must not have the value 3).
0389	Form 1040/1040A - Student Loan Interest Deduction (SEQ 0702) must not exceed \$2,500.	F1040A- N/A	Business rule is being developed Schema validation
0390	Schedule J - Amount from Line 6 (SEQ 0100) must equal One-third Elected Farm Income (SEQ 0060). One-third Elected Farm Income (SEQ 0140) must equal One-third Elected Farm Income (SEQ 0060).	N/A	Schema validation
0391	Schedule J - The following fields must contain an amount greater than or equal to zero: SEQ 0040, SEQ 0060, SEQ 0070, SEQ 0080, SEQ 0120, SEQ 0160, SEQ 0180, SEQ 0190, SEQ 0200, and SEQ 0210.	N/A	Schema validation
0392	Schedule J - Taxable Income (SEQ 0010) must equal Taxable Income (SEQ 0820) of Form 1040.	SJ-F1040-001	If Schedule J (Form 1040) is present in the return, then Schedule J (Form 1040), Line 1 'TaxableIncomeAmt' must be equal to Form 1040, Line 43 'TaxableIncomeAmt'.
0393	Schedule J - When Add Lines 4, 8, 12, and 16 (SEQ 0170) is greater than zero, then one of the following fields must be greater than zero: Tax on Line 3 (SEQ 0040) or Tax on Line 7 (SEQ 0080) or Tax on Line 11 (SEQ 0120) or Tax on Line 15 (SEQ 0160).	SJ-F1040-002	If Schedule J (Form 1040), Line 17 'TotalTaxTableAmt' has a non-zero value, then one of the following must have a non-zero value: Line 4 'CurrentTaxAmt' or Line 8 'TaxTableAmt' or Line 12 'TaxTableAmt' or Line 16 'TaxTableAmt'.
0394	Form Payment - The Requested Payment Date (SEQ 0080) for any Estimated Payment with Tax Type Code (SEQ 0070) of "1040S" cannot equal the Requested Payment Date for a subsequent occurrence of a "1040S" payment.	FPYMT-045-01	The 'EstimatedPaymentDueDate' in the IRS ES Payment Record must not be the same as another IRS ES Payment Record filed with the same return.
0395	Form Payment - Primary SSN (SEQ 0010) must equal Primary SSN (SEQ 0010) of the Tax Form.	N/A	For MeF, Primary SSN comes from Return Header.
	When Filing Status (SEQ 0130) equals "2", Secondary SSN (SEQ 0020) must equal Secondary SSN (SEQ 0030) of the Tax Form.	N/A	For MeF, Spouse SSN comes from Return Header.
0396	Form Payment - Routing Transit Number (SEQ 0030) (RTN) must contain numeric characters. The first two positions must be 01 through 12, or 21 through 32; the RTN must be present on the Financial Organization Master File (FOMF); and the banking institution must process Electronic Funds Transfer (EFT). See Section 6 for optional Routing Transit Number validation.	R0000-906 R0000-075	Valid for 1040/A/EZ/SS(PR) - Routing Transit Number (RTN) included in the return must be present in the e-File database. Valid for 1040/A/EZ/SS(PR) - The Routing Transit Number (RTN) must conform to the banking industry RTN algorithm.
	Bank Account Number (SEQ 0040) must be present, must be alphanumeric (i.e., only alpha characters, numeric characters, and hyphens), must be left-justified with trailing blanks if less than 17 positions, and cannot equal all zeros or all blanks.	IND-003 IND-004	Valid for 1040/A/EZ/SS(PR) - Bank Account Number in IRS Payment Record must not equal all zeros. Valid for 1040/A/EZ/SS(PR) - Bank Account Number in IRS ES Payment Record must not equal all zeros.
	Type of Account (SEQ 0050) must equal "1" or "2".	N/A	BankAccountType schema validation
0397	Form Payment - (Balance Due Payments) When the return is transmitted to the IRS on or before April 17 of the current processing year, the Requested Payment Date (SEQ 0080) cannot be later than April 17. When the return is transmitted to IRS after April 17, the Requested Payment Date (SEQ 0080) cannot be later than the current processing date.	FPYMT-055-01 FPYMT-074	Valid for 1040/A/EZ/SS(PR) - If the timestamp (in the GTX key or Response to Send Submissions Request) is after the due date of the return, then the 'RequestedPaymentDate' in the IRS Payment Record must not be later than the date the return was received and must not be prior to five days before the date the return was received by the IRS. If the timestamp (in the GTX key or the Send Submissions Receipt) is after the due date of the return, then the 'RequestedPaymentDate' in the IRS Payment Record must not be later than the date the return was received.
	The year of the Requested Payment Date (SEQ 0080) must equal the current processing year.	FPYMT-072	If the timestamp (in the GTX key or the Send Submissions Receipt) is on or before the due date of the return, then the 'RequestedPaymentDate' in the IRS Payment Record must be on the due date or before the due date.
	The Requested Payment Date cannot be prior to the current processing date minus five days.	FPYMT-073 FPYMT-075	If the timestamp (in the GTX key or the Send Submissions Receipt) is on or before the due date of the return, then the 'RequestedPaymentDate' in the IRS Payment Record must not more than 5 days prior to the received date. If the timestamp (in the GTX key or the Send Submissions Receipt) is after the due date of the return, then the 'RequestedPaymentDate' in the IRS Payment Record must not be prior to five days before the date the return was received by the IRS.
	Form Payment (Estimated Payments) - The Requested Payment Date (SEQ 0080) must be one of the following: 20120417, 20120615, 20120917, or 20130115.	N/A	MeF made this a required field containing only specified values
	If the process date is prior to January 16, 2012, the Requested Payment Date (SEQ 0080) must be 20120417, 20120615 or 20120917.	FPYMT-046-02	If the processing date is January 1, 2010 through January 16, 2011, the "Requested Payment Date" in the 1040ES Estimated Tax Payment Record must be April 18, 2011, June 15, 2011, or September 15, 2011. (Note: This rule is being updated)

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ELF ERC #	ELF Error Reject Code Explanation	MeF Business Rule Number	MeF Business Rule or Reason Why No Rule
0398	If the processing date is January 16, 2012 through April 22, 2012 the Requested Payment Date (SEQ 0080) must be 20120417, 20120615, 20120917 or 20130115.	FPYMT-056-02	Valid for 1040/A/EZ/SS(PR) - If the processing date is January 17, 2011 through April 25, 2011, the 'EstimatedPaymentDueDate' in the 1040ES Estimated Tax Payment Record must be April 18, 2011, June 15, 2011, September 15, 2011 or January 17, 2012. (Note: This rule is being updated)
	If the processing date is April 23, 2012 through June 20, 2012, the Requested Payment Date (SEQ 0080) must be 20120615, 20120917, or 20130115.	FPYMT-047-02	Valid for 1040/A/EZ/SS(PR) - If the processing date is after April 25, 2011 but prior to June 23, 2011, the "Requested Payment Date" in the 1040ES Estimated Tax Payment Record must be June 15, 2011, September 15, 2011, or January 17, 2012. (Note: This rule is being updated)
	If the current processing date is June 21, 2012 through September 22, 2012 the Requested Payment Date (SEQ 0080) must be 20120917 or 20130115.	FPYMT-043-02	Valid for 1040/A/EZ/SS(PR) - If the processing date is after June 22, 2011 but prior to September 23, 2011, the "Requested Payment Date" in the 1040ES Estimated Tax Payment Record must be September 15, 2011, or January 17, 2012. (Note: This rule is being updated)
	If the process date is September 23, 2012 through October 20, 2012, the Requested Payment Date (SEQ 0080) must be 20130115. The process date cannot be greater than October 19, 2012.	FPYMT-044-02	Valid for 1040/A/EZ/SS(PR) - If the processing date is after September 22, 2011 but on or before December 31, 2011, the "Requested Payment Date" in the 1040ES Estimated Tax Payment Record must be January 17, 2012. (Note: This rule is being updated)
	The process date cannot be greater than October 19, 2012.	N/A	Not applicable for MeF
0399	State Record – The Primary SSN (SEQ 0010) must match the Primary SSN (SEQ 0010) of Form 1040.	N/A	MeF handles Fed State differently than Legacy
0400	State Record – The Generic Record must be present in the state data packet.	N/A	MeF handles Fed State differently than Legacy
	An Unformatted Record was present without the Generic Record, or the Unformatted Record preceded the Generic Record.	N/A	MeF handles Fed State differently than Legacy
0401	State Record – The State Code (SEQ 0010) in the Header Section of the Generic Record must be valid for the processing service center.	N/A	MeF handles Fed State differently than Legacy
	The State Code must be consistent throughout Generic and associated Unformatted Records for the return.	N/A	MeF handles Fed State differently than Legacy
	Exception: State-Only returns with State Abbreviation SEQ 0095) that equal to "AS", "GU", "MP", "PR", or "VI" must be processed in Austin.	N/A	MeF handles Fed State differently than Legacy
0402	State Record – All "Required Entry" fields in the Entity Section of the Generic Record (SEQ 0060, 0075, 0085, 0095, 0100) must be present.	N/A	MeF handles Fed State differently than Legacy
0403	State Record – Any entry present in the Consistency Section of the Generic Record must equal the corresponding federal Tax Form entry.	N/A	MeF handles Fed State differently than Legacy
0404	State Record – The DCN (SEQ 0020) of the Generic Record must equal the DCN of the federal Tax Form. The DCN (SEQ 0020) of the Generic Record must equal the DCN (SEQ 0020) of the Unformatted Record.	N/A	MeF handles Fed State differently than Legacy
0405	State Record Form W-2 – Each Form W-2 associated with a State Record must contain a valid State Abbreviation in State Name (SEQ 0370, 0440, 0490, 0540) when there is a significant entry in State Income Tax (SEQ 0400, 0470, 0520, 0570).	N/A	MeF handles Fed State differently than Legacy
0406	The first two-digits contained in the EFIN of Originator (SEQ 0008b) must be valid for the Processing Site (SEQ 0040) of the TRANS Record A (TRANA) of the transmission. Exception: A valid two-digit EFIN Prefix Code is permitted, if not assigned to a processing site, when State Data is present; or when Processing Site equals "E" (Austin) and at least one of the following is present: Form 2555, Form 2555-EZ, Form 4563, Form 5074, Form 8689, Form 8833, Form 8854, and/or Form 8891; an Address Ind (SEQ 0097) of the Tax Form equal to "3"; a State Abbreviation (SEQ 0087) of the Tax Form equal to "AS", "GU", "MP", "PR", or "VI".	N/A	MeF handles this differently. No business rule needed.
0407	State Record – The Return Sequence Number (RSN) (SEQ 0023) of the Generic Record must equal the RSN of the Federal Tax Form.	N/A	MeF handles Fed State differently than Legacy
0408	State Record – When Online-State-Return (SEQ 0049) of the Generic Record equals "O", the Transmission Type Code (SEQ 0170) of the TRANS Record A (TRANA) must equal "O", and vice versa.	N/A	MeF handles Fed State differently than Legacy
0409	Form 1040/1040A/1040EZ – When Foreign Employer Compensation Total (SEQ 0379) is significant, Foreign Employer Compensation Literal (SEQ 0378) must equal "FEC" and the FEC/Pension Record	IND-012	Valid for 1040/A/EZ - If 'WagesLit' in [WagesNotShownSchedule] has the value "FEC", then the [FECRecord] must be present in the return.

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ELF ERC #	ELF Error Reject Code Explanation	MeF Business Rule Number	MeF Business Rule or Reason Why No Rule
	Error (SEQ 0076) must equal 'FEC', and the FEC/Pension Record must be present.	F1040EZ-031	If [FEC Record] is present in the return, then in [WagesNotShownSchedule], there must be at least one 'WagesLit' that has the value 'FEC'.
0410	State-Only Record – If the RTN is present, it must be present on the Financial Organization Master File (FOMF).	N/A	MeF handles Fed State differently than Legacy
0411	FEC/Pension Record – The SSN or ITIN of Employee of Foreign Employer (SEQ 0010) must match the Primary SSN (SEQ 0010) of the Tax Form and the Employee Name Control (SEQ 0020) must match the Primary Name Control (SEQ 0050) of the Tax Form or The SSN or ITIN of Employee of Foreign Employer (SEQ 0010) must match the Secondary SSN (SEQ 0030) of the Tax Form and the Employee Name Control (SEQ 0020) must match the Spouse's Name Control (SEQ 0055) of the Tax Form.	IND-014	Valid for 1040/A/EZ - 'EmployeeTIN' and 'EmployeeNameControl' in [FECRecord] must be the same as [the Primary SSN and the Primary Name Control] or [the Spouse SSN and the Spouse Name Control] in Return Header.
0412	FEC/Pension Record - The following fields must be significant: Street Address (SEQ 0050) and City (SEQ 0060), and The following fields must be significant: State Abbreviation (SEQ 0070) and Zip Code (SEQ 0080) or Foreign Country (SEQ 0110).	NA	Schema validation
0413	FEC/Pension Record - The Foreign Employer's Name (SEQ 0140) and the Foreign Employer's Street Address (SEQ 0160), Foreign Employer's City (SEQ 0170), and Foreign Employer's Country (SEQ 0200) must be significant.	NA	Schema validation
0414	FEC/Pension Record - The Country Code (SEQ 0130) must be significant and either equal to a valid Country Code or "US".	NA	Schema validation
0415	FEC/Pension Record - If Services performed While Residing in U.S. Yes Ind (SEQ 0120) equals "X", then the Country Code (SEQ 0130) must equal "US" and If the Country Code (SEQ 0130) equals "US", then Services Performed While Residing in U.S. Yes Ind (SEQ 0120) must equal "X".	IND-015	Valid for 1040/A/EZ - If checkbox 'WorkPerformedResidingInUSInd' is checked in [FECRecord], then 'CountryCd' must be "US".
		IND-016	Valid for 1040/A/EZ - If 'CountryCd' has the value "US" in [FECRecord], then checkbox 'WorkPerformedResidingInUSInd' must be checked.
0416	Summary Record– Number of FEC/Pension Records (SEQ 0075) must equal the number of FEC/Pension Records computed by the IRS.	NA	No Summary Record in MeF
0417	Form 1040/1040A/1040EZ – If Earned Income Credit (SEQ 1180) is significant, Foreign Employer Compensation Literal (SEQ 0378) and Foreign Employer Compensation Total (SEQ 0379) must be blank.	F1040-141	If Form 1040, Line 64a 'EarnedIncomeCreditAmt' has a non-zero value, then "FEC Record" [FECRecord] cannot be present in the return and 'WagesLit' in 'WagesNotShownSchedule' attached to form 1040 Line 7 cannot have a value of "FEC".
		F1040A-	Business rule is being developed for tax year 2011
		F1040EZ-033	If Form 1040EZ, Line 8a 'EarnedIncomeCreditAmt' has a non-zero value, then [FECRecord] must not be present in the return.
		F1040EZ-034	If Form 1040EZ, Line 8a 'EarnedIncomeCreditAmt' has a non-zero value, then 'WagesLit' in [WagesNotShownSchedule] must not have the value "FEC".
0418	Form 1040/1040A/1040EZ - Foreign Employer Compensation Total (SEQ 0379) must equal the total of Foreign Employer Compensation Amount (SEQ 0220) from the FEC/Pension Record(s).	F1040A-137	If [FEC Record] is present in the return and 'WagesLit' in [WagesNotShownSchedule] has the value "FEC" and the corresponding 'WagesNotShownAmt' is greater than zero, then 'WagesNotShownAmt' must be equal to the sum of 'ForeignEmployerCompensationAmt' of all [FECRecord]'s in the return. (Note: This rule is being replaced with an IND rule that will be valid for 1040/A/EZ)
		F1040EZ-032	If 'WagesLit' in [WagesNotShownSchedule], has the value "FEC", then the corresponding 'WagesNotShownAmt' must be equal to the sum of the 'ForeignEmployerCompensationAmt' from all of FEC Records present in the return. (Note: This rule is being replaced with an IND rule)
0419	State Record– If Address Ind (SEQ 0097) on the Tax Return equals "3" (indicating a foreign country), then the following fields must be present: Foreign Street Address (SEQ 0077), Foreign City, State or Province, Postal Code (SEQ 0087), and Foreign Country (SEQ 0098); and the following fields cannot be present: Street Address (SEQ 0080), City (SEQ 0085), State Abbreviation (SEQ 0095) and Zip Code (SEQ 0100). If Address Ind (SEQ 0097) on the Tax Return is not equal to "3", then the following fields cannot be present: Foreign Street Address (SEQ 0077), Foreign City, State or Province, Postal Code (SEQ 0087), and Foreign Country (SEQ 0098).	N/A	MeF handles Fed State differently than Legacy
0420	Form 1040 – When Credit for Federal Tax on Fuels (SEQ 1200) is significant, must equal Total Income Tax Credit Amount (SEQ 4360) of Form 4136.	F1040-256	If Form 1040, Line 70b checkbox 'Form4136Ind' is checked, then Form 4136 must be attached to Line 70b. (Rule being updated)
		F1040-257	If Form 4136 is present in the return, then Form 1040, Line 70b checkbox 'Form4136Ind' must be checked. (Rule being updated)
0421	Form 4136 – When Aviation Rate Kerosene 1 Credit Amt (SEQ 0435) is greater than zero, then Aviation Rate Kerosene 1 Gallons (SEQ 0430) must be significant	F4136-001	If Form 4136, Line 4e(d) 'NontaxableUseTaxedAt044Credit' has a non-zero value, then Line 4e(c) 'Gallons' must have a non-zero value.
0422	Form 4136 – When Aviation Rate Kerosene 2 Credit Amt (SEQ 0450) is greater than zero, then Aviation Rate Kerosene 2 Gallons (SEQ 0445) must be significant.	F4136-002	If Form 4136, Line 4f(d) 'NontaxableUseTaxedAt219Credit' has a non-zero value, then Line 4f(c) 'Gallons' must have a non-zero value.

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ELF ERC #	ELF Error Reject Code Explanation	MeF Business Rule Number	MeF Business Rule or Reason Why No Rule
0423	Form 1040/1040A - When Taxable Foreign Pensions Amount (SEQ 0490) is significant, Foreign Employer Pension Literal (SEQ 0488) must equal "FEP", and the FEC/Pension Record must be present.	F1040-155	If Form 1040, Line 16b 'TaxableForeignPensionsTotalAmt' has a non-zero value, then Form 1040, Line 16b 'ForeignEmployerPensionCd' must equal "FEP" and "FEC Record" [FECRecord] must be present in the return.
		F1040A-	Business rule is being developed
0424	Form 1040/1040A - Taxable Foreign Pensions Amount (SEQ 0490) must equal the total of Taxable Foreign Pension Amount (SEQ 0240) from the FEC/Pension Record(s).	F1040-156	If Form 1040, Line 16b 'TaxableForeignPensionsTotalAmt' has a non-zero value, then it must be equal to 'ForeignPensionTaxableAmt' in the "FEC Record" [FECRecord].
		F1040A-	Business rule is being developed
0425	Form 8938 – Only one of the following can be equal to "X": Specified individual - Married filing joint return (SEQ 0140), Specified individual - Other Individual (SEQ 0150), Specified domestic entity – Partnership (SEQ 0160), Specified domestic entity – Corporation (SEQ 0170), Specified domestic entity - Trust (SEQ 0180), and Specified domestic entity – Estate (SEQ 0190). UWR 43810	N/A	MeF is accepting form 8938 only as a binary attachment for tax year 2011
0426	Form 1040 – Other Payments (SEQ 1213) must equal the total of the following fields: Tax Paid by Regulated Investment Company (SEQ 0230) from Form 2439, Current Year Refundable Credit Amount (SEQ 0279) from Form 8801, plus positive amounts only of Health Coverage Tax Credit (SEQ 0250) from Form 8885 and Credit for Repayment Amount (SEQ 1211) of Form 1040.	F1040-258	Form 1040, Line 70 'OtherPaymentsAmt' must be equal to the sum of the following: [all occurrences of Form 2439, Line 2 'TaxPaidByRegInvstCoOrRelInvstTr'] and Form 4136, Line 17 'TotalIncomeTaxCredit' and Form 8801, Line 27 'CurrentYearRefundableAMTCrAmt', and [all occurrences of Form 8885, Line 5 'HealthCoverageTaxCreditAmt']. (this rule will be updated)
0427	Form 8938 – Only one of the following can be equal to "X": Type of account – Deposit (SEQ 0210), Type of account – Custodial (SEQ 0220), Type of account – Other (SEQ 0230). UWR 43810	N/A	MeF is accepting form 8938 only as a binary attachment for tax year 2011
0428	Form 1040 – When Form 4137 Block (SEQ 1085) equals "X", Form 4137 must be present.	F1040-259	If Form 1040, Line 57a checkbox 'Form4137Ind' is checked, then Form 4137 must be attached to Line 57a.
0429	Reserved	N/A	
0430	State Record– If State Abbreviation (SEQ 0095) equals "AS", "GU", "MP", "PR", or "VI"; or Address Ind SEQ (0097) on the State-Only 1040 equals "3" it must be processed at Austin.	N/A	MeF handles Fed State differently than Legacy
0431	Form 8938 – Only one of the following can be significant: Maximum Value - \$0 - \$50,000 (SEQ 0470), Maximum Value - \$50,001 - \$100,000 (SEQ 0480), Maximum Value - \$100,001 - \$150,000 (SEQ 0490), Maximum Value - \$150,001 - \$200,000 (SEQ 0500) or More than \$200,000 List Value (SEQ 0510). UWR 43810 & 48038	N/A	MeF is accepting form 8938 only as a binary attachment for tax year 2011
0432	Form 8938 – Only one of the following can be equal to "X": Type of foreign entity – Partnership (SEQ 0540), Type of Foreign entity – Corporation (SEQ 0550), Type of foreign entity – Trust (SEQ 0560), and Type of foreign entity – Estate (SEQ 0570). UWR 43810	N/A	MeF is accepting form 8938 only as a binary attachment for tax year 2011
0433	Form 8938 – Only one of the following can be equal to "X": Type of issuer or counterparty – Individual (SEQ 0760), Type of issuer or counterparty – Partnership (SEQ 0770), Type of issuer or counterparty – Corporation (SEQ 0780), Type of issuer or counterparty – Trust (SEQ 0790), and Type of issuer or counterparty – Estate (SEQ 0800). UWR 43810 & 48038	N/A	MeF is accepting form 8938 only as a binary attachment for tax year 2011
0434	Reserved	N/A	
0435	Form 8582-CR – When Multiply Line 11 by 50% (SEQ 0200) is significant, it cannot be greater than \$25,000.	F8582CR-001	Form 8582-CR, Line 12, "PercentNetAGIAmt", must not be greater than 25000.
	When Multiply Line 23 by 50% (SEQ 0330) is significant, it cannot be greater than \$25,000.	F8582CR-002	Form 8582-CR, Line 24, "PercentNetAGIAmt", must not be greater than 25000.
0436	Form 8582-CR – When Special Allowance for Rental Activity (SEQ 0210) is significant, Form 8582 must be present.	F8582CR-003	If Form 8582-CR, Line 13c 'NetLossLimitAmt' has a non-zero value, then Form 8582 must be present in the return.
	When Special Allowance for Rental Activity (SEQ 0340) is significant, Form 8582 must be present.	F8582CR-004	If Form 8582-CR, Line 25c 'SumOfSpecialAllwncREActyAmt' has a non-zero value, then Form 8582 must be present in the return.
0437	Form 8582-CR – Modified Adjusted Gross Income (SEQ 0310) cannot be less than zero.	N/A	Schema Validation
0438	Summary Record – For Online Returns, the IP Address (SEQ 0190) cannot contain an Ipv4 address where any of its 4 parts is not a number from 0 to 255 and there are not 3 periods.	N/A	No Summary Record in MeF
0439	If the Transmission Type Code (SEQ 0170) of the TRANA Record equals "O", the following fields must be significant: IP Address (SEQ 0190), IP Date (SEQ 0200), IP Time (SEQ 0210) and IP Time Zone (SEQ 0215).	IND-017	Valid for 1040/A/EZ/SS(PR) - If 'PINTypeCode' in the Return Header has the value "Self-Select On-Line", then the following fields must be have a value: 'IPAddress', 'IPDate', 'IPTime', 'IPTimezone'.
0440	Reserved	N/A	
0441	Summary Record– For Online Returns, IP Address (SEQ 0190) cannot contain an Ipv6 address where any of its 8 parts is not a number from 0 to FFFF (hexadecimal) and there are not 7 colons.	N/A	No Summary Record in MeF

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ELF ERC #	ELF Error Reject Code Explanation	MeF Business Rule Number	MeF Business Rule or Reason Why No Rule
0442	Form 8938 - When one Form 8938 is present Identifying Number of Taxpayer (SEQ 0020) of Form 8938 must be significant and must equal either the Primary SSN (SEQ 0010) or Secondary SSN (SEQ 0030) of Form 1040. When two Forms 8938 are present, the Identifying Number (SEQ 0020) of the first form 8938 must equal Primary SSN (SEQ 0010) of the Form 1040 and Identifying Number (SEQ 0020) of the second Form 8938 must equal Secondary SSN (SEQ 0030) of the Form 1040. Identifying Number (SEQ 0020) of the second Form 8938 can not equal the Identifying Number of the Taxpayer (SEQ 0020) of the first Form 8938.	N/A	MeF is accepting form 8938 only as a binary attachment for tax year 2011
0443	Reserved	N/A	
0444	The size of the fixed record is not correct. The byte count on any incoming Fixed Length record must match the fixed length byte count stated number in the form's corresponding Pub 1346 record Layout.	N/A	N/A
0445	Reserved		
0446	Form 1040 - If NOL CF Statement (SEQ 0580) is significant then, NOL Amount (SEQ 0583) must be significant and vice versa.	N/A	Business rules are being developed
0447	Form 1040 - Form 5405, Line 18 Amount (SEQ 1107) cannot exceed the amount of the First-Time Homebuyer Credit Received.	F1040-358	If Form 1040, Line 59b 'FirstTimeHmByrRepaymentAmt' has a non-zero value, then it must be equal to the sum of all Form 5405, Line 18 'FirstTimeHmByrRepaymentAmt'.
0448	Form 1040/1040A - If Taxpayer age is 70 1/2 at the end of tax year and IRA Deduction of Form 1040 (SEQ 0700) and Form 1040A (SEQ 0626) is significant, taxpayer cannot deduct any contributions to traditional IRA or treat them as nondeductible contributions for they are ineligible for IRA Deduction. Exception: Bypass this check on a Married Filing Joint return if one taxpayer is under age 70 1/2.	F1040-260	If the tax payer is 70 ½ years or older at the end of the tax year, and Form 1040, Line 2 checkbox "Married filing jointly" is not checked (element 'IndividualReturnFilingStatusCd' does not have the value 2), then Line 32 'IRADeductionAmt' must be equal to zero if an amount is entered.
		1040A-	Business rule is being developed
		F1040-261	If both Primary and Spouse are 70 ½ years or older at the end of the tax year, and Form 1040, Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2), then Line 32 'IRADeductionAmt' must be equal to zero if an amount is entered.
		F1040A-077	If both Primary and Spouse are 70 ½ years or older at the end of the tax year, and Form 1040A, Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2), then Line 32 'IRADeductionAmt' must be equal to zero if an amount is entered.
0449	Form 8606- The Qualified First-Time HomebuyerExpenses (SEQ 0361) cannot be greater than \$10,000.	F8606-003	Form 8606, Line 20 'QlfyFirstTimeHmByrExpensesAmt' must not be greater than 10000.
0450	Form 8606 – Nondeductible IRA Name (SEQ 0009) and SSN of Taxpayer with IRAs (SEQ 0010) must be significant.	F8606-001	Form 8606, 'NondedlIRATxpyrWithIRASSN' must be equal to the 'PrimarySSN' or 'SpouseSSN' in the Return Header.
0451	Form 8606 – Nondeductible IRA Name (SEQ 0009) must contain a less-than sign (<) immediately preceding the last name. If the name includes a suffix, another less-than sign is entered between the last name and the suffix. Allowable characters are: Alpha, hyphen (-), less-than (<), and space.	F8606-004	Form 8606 'Form8606IRANameline' must contain a less-than sign (<).
	Nondeductible IRA Name (SEQ 0009) cannot contain the following: Two or more consecutive embedded spaces, a space or less-than	F8606-005	Form 8606 'Form8606IRANameline' must not contain more than two less-than-signs (<).
0452	Form 2555 and Form 2555EZ- When only one Form 2555/2555EZ is present, SSN of Taxpayer with Foreign Earned Income (SEQ 0007) must equal Primary SSN (SEQ 0010) or Secondary SSN (SEQ 0030) of Form 1040.	F2555-001	Form 2555, 'SSN' must be equal to 'PrimarySSN' or 'SpouseSSN' in the Return Header.
		F2555EZ-001	Form 2555-EZ, 'SSN' must be equal to 'PrimarySSN' or 'SpouseSSN' in the Return Header.
	When two Forms 2555/2555EZ are present, SSN of Taxpayer with Foreign Earned Income (SEQ 0007) of the first Form 2555/2555EZ must equal Primary SSN (SEQ 0010) of Form 1040 and SSN of Taxpayer with Foreign Earned Income (SEQ 0007) of the second Form 2555/2555EZ must equal Secondary SSN (SEQ 0030) of Form 1040. One occurrence of either Form 2555 or Form 2555EZ can be present for the Primary SSN (SEQ 0010). One occurrence of either Form 2555 or Form 2555EZ can be present for the Secondary SSN (SEQ 0030).	F2555-002	If two Forms 2555 are present in the return, their SSN's must not be equal.
		F2555EZ-002	If two Forms 2555-EZ are present in the return, their SSN's must not be equal.
0453	Form 2555EZ – When Total Foreign Earned Income (SEQ 1210) exceed \$92,900 Form 2555EZ cannot be filed.	F2555EZ-013	Form 2555EZ, Line 17, 'TotalForeignEarnedIncomeAmt' must not be greater than 92900.
0454	Form 1040 – Earned Income Credit (SEQ 1180) cannot be significant when Form 2555 or Form 2555EZ is present.	F1040-262	If Form 1040, Line 64a 'EarnedIncomeCreditAmt' has a non-zero value, then Form 2555-EZ must not be present in the return.
		F1040-263	If Form 1040, Line 64a 'EarnedIncomeCreditAmt' has a non-zero value, then Form 2555 must not be present in the return.

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ELF ERC #	ELF Error Reject Code Explanation	MeF Business Rule Number	MeF Business Rule or Reason Why No Rule
0455	Form 2555 – Foreign Earned Income Exclusion (SEQ 1220) cannot exceed Foreign Earned Income (SEQ 1050). Foreign Earned Income Repeated (SEQ 1070) must equal Foreign Earned Income (SEQ 1050).	F2555-003	Form 2555, Line 42 'ForeignEarnedIncExclusionAmt' must not be greater than Line 26 'ForeignEarnedIncomeAmt'.
	Form 2555EZ – Max. Of Foreign Earned Inc. Exclusion (SEQ 1260) cannot exceed \$92,900 Total Foreign Earned Income (SEQ 1210).	F2555EZ-003	Form 2555EZ, Line 18, 'ForeignEarnedIncExclusionAmt' must not be greater than Line 17, 'TotalForeignEarnedIncomeAmt'.
0456	Form 1040 – When Housing/Foreign Earned Income Exclusion Literal (SEQ 0574) equals "FORM 2555", Form 2555 must be present.	F1040-264	If in [OtherIncomeTypeStatement] present in the return, 'OtherIncomeLitCd' has the value "FORM 2555", then Form 2555 must be present in the return.
	When Housing/Foreign Earned Income Exclusion Literal (SEQ 0574) equals "FORM 2555-EZ", Form 2555EZ must be present.	F1040-265	If in [OtherIncomeTypeStatement] present in the return, 'OtherIncomeLitCd' has the value "FORM 2555-EZ", then Form 2555-EZ must be present in the return.
0457	Form 1040 – The total of Housing/Foreign Earned Income Exclusion Amount (SEQ 0577) must equal the product of the following fields: (Max. of Housing and Foreign Earned Inc. Exclusions (SEQ 1260) from Forms 2555 plus Max. of Foreign Earned Inc. Exclusion (SEQ 1260) from Form(s) 2555-EZ) multiplied by negative 1 (x-1).	F1040-266	If in [OtherIncomeTypeStatement] present in the return, 'OtherIncomeLitCd' has the value "FORM 2555", then the corresponding 'OtherIncomeAmt' must be equal to the sum of all Forms 2555, Line 45 'foreignEarnedIncPYExclusionAmt'.
		F1040-267	If in [OtherIncomeTypeStatement] present in the return, 'OtherIncomeLitCd' has the value "FORM 2555-EZ", then the corresponding 'OtherIncomeAmt' must be equal to the sum of all Forms 2555-EZ, Line 18 'ForeignEarnedIncExclusionAmt'.
0458	Form 1040 – When Other Adjustments Literal (SEQ 0720) equals "FORM 2555", Form 2555 must be present.	F1040-268	If in [OtherAdjustmentsStatement] present in the return, 'OtherAdjustmentsLitCd' has the value "FORM 2555", then Form 2555 must be present in the return.
0459	Form 1040 – If Other Adjustments Literal (SEQ 0720) equals "FORM 2555", then Other Adjustment Amount (SEQ 0721) must equal Total Housing Deduction (SEQ 1310) from Form(s) 2555.	F1040-360	If in [OtherAdjustmentsStatement] present in the return, 'OtherAdjustmentLitCd' has the value "FORM 2555", then the corresponding 'OtherAdjustmentsAmt' must be equal to the sum of all Forms 2555, Line 50 'HousingDeductionAmt'.
0460	Form 2555 – When the taxpayer is qualifying under Bona Fide Residence: When Date Bona Fide Residence Ended (SEQ 0225) equals 1231 of the current tax year or equals "CONTINUE", then Date Bona Fide Residence Began (SEQ 0220) must equal 0101 of the current tax year or must be prior to the current tax year or When Date Bona Fide Residence Ended (SEQ 0225) is prior to 1231 of the current tax year (e.g., 20111031), then Date Bona Fide Residence Began (SEQ 0220) must equal 0101 of the previous tax year or earlier than the previous tax year (e.g., 20100101).	F2555-004	If Form 2555, Line 10 'BonaFideResidenceEndDt' is equal to 'TaxPeriodEndDate' in the Return Header, then Line 10 'BonaFideResidenceBeginDt' must not be after the 'TaxPeriodBeginDate' in the Return Header.
		F2555-005	If Form 2555, Line 10 'BonaFideResidenceContinuedCd' has the value "CONTINUE", then Line 10 'BonaFideResidenceBeginDt' must not be after 'TaxPeriodBeginDate' in the Return Header.
		F2555-006	If Form 2555, Line 10 'BonaFideResidenceEndDt' is before 'TaxPeriodEndDate' in the Return Header, then Line 10 'BonaFideResidenceBeginDt' must not be after the first day of previous tax year.
	Form 2555EZ – When the taxpayer is qualifying under Bona Fide Residence: When Date Bona Fide Residence Ended (SEQ 0040) equals 1231 of the current tax year or equals "CONTINUE", then Date Bona Fide Residence Began (SEQ 0030) must equal 0101 of the current tax year or must be prior to the current tax year or When Date Bona Fide Residence Ended (SEQ 0040) is prior to 1231 of the current tax year (e.g., 20111031), then Date Bona Fide Residence Began (SEQ 0030) must equal 0101 of the previous tax year or earlier than the previous tax year (e.g., 20100101).	F2555EZ-004	If Form 2555-EZ, Line 1b 'BonaFideResidenceEndDt' is equal to 'TaxPeriodEndDate' in the Return Header, then Line 1b 'BonaFideResidenceBeginDt' must not be after the 'TaxPeriodBeginDate' in the Return Header.
		F2555EZ-005	If Form 2555-EZ, Line 1b 'BonaFideResidenceContinuedCd' has the value "CONTINUE", then 'BonaFideResidenceBeginDt' must not be after 'TaxPeriodBeginDate' in the Return Header.
0461	Form 2555 – Statement to Authorities – Yes (SEQ 0300) and Req'd to Pay Income Tax – No (SEQ 0330) cannot both be significant.	F2555-007	If Form 2555, Line 13a "SubmittedNonResidentStmntInd" has a choice of "Yes" indicated, then Line 13b 'RequiredToPayIncomeTaxInd' must not have a choice of "No" indicated.
0462	Form 2555 – If No Travel Statement (SEQ 0560) is significant, then the following fields cannot be significant: Country Name (SEQ 0570), Arrival Date (SEQ 0580), Departure Date (SEQ 0590), Full Days in Country (SEQ 0600), Number of Days in US on Business (SEQ 0610), and Income Earned in the US on Business (SEQ 0620).	N/A	Schema Validation, No business rule necessary.
0463	Form 2555 – Taxpayer Foreign Street Address (SEQ 0011), Taxpayer Foreign City (SEQ 0012), and Taxpayer Foreign Country (SEQ 0015) must be significant. Country Code (SEQ 0018) must be significant and equal to a valid Country code.	N/A	Schema Validation, No business rule necessary.
	Form 2555EZ – Taxpayer Foreign Street Address (SEQ 0111), Taxpayer Foreign City (SEQ 0112), and Taxpayer Foreign Country (SEQ 0115) must be significant. Country Code (SEQ 0118) must be significant and equal to a valid Country code.	N/A	Schema Validation, No business rule necessary.
0464	Form 2555 – If Separate Foreign Residence – Yes (SEQ 0170) is significant, then Yes – City & Country of Foreign Residence (SEQ 0190) and Number of Days at That Address (SEQ 0200) must	F2555-008	If Form 2555, Line 8a checkbox 'SeparateForeignResidenceInd' has a choice of "Yes" indicated, then Line 8b 'SeparateForeignResLocationTxt' must have a value.

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ELF ERC #	ELF Error Reject Code Explanation	MeF Business Rule Number	MeF Business Rule or Reason Why No Rule
0464	(SEQ 0100) and Number of Days at that Address (SEQ 0200) must be significant. Exception: When (SEQ 0190) equals "STMbnn" then (SEQ 0200) does not have to be significant.	F2555-009	If Form 2555, Line 8a checkbox 'SeparateForeignResidenceInd' has a choice of "Yes" indicated, then Line 8b 'SeparateForeignResidenceDayCnt' must have a non-zero value.
0465	Form 2555 – Housing Exclusion (SEQ 1140) cannot be greater than Employer-Provided Amounts (SEQ 1120).	F2555-010	Form 2555, Line 36 'HousingExclusionAmt' must not be greater than Line 34 'EmployerProvidedHousingAmt'.
0466	Form 2555 – Total Housing and Foreign Earned Income Exclusions (SEQ 1230) must equal the total of Housing Exclusion (SEQ 1140) plus Foreign Earned Income Exclusion (SEQ 1220).	F2555-011	Form 2555, Line 43 'TentativeIncomeExclusionAmt' must be equal to the sum of Line 36 'HousingExclusionAmt' and 42 'ForeignEarnedIncExclusionAmt'.
0467	Form 2555EZ – If Bona Fide Residence – Yes (SEQ 0010) is significant, then Date Bona Fide Residence Began (SEQ 0030) and Date Bona Fide Residence Ended (SEQ 0040) must be significant.	F2555EZ-006	If Form 2555-EZ, Line 1a 'BonaFideResidentInd' has a choice of "Yes" indicated, then Line 1b 'BonaFideResidenceBeginDt' must have a value.
0468	Form 2555EZ – If Physically Present – Yes (SEQ 0050) is significant, then Physical Presence Test From (SEQ 0070) and Physical Presence Test Through (SEQ 0080) must be significant.	F2555EZ-008	If Form 2555-EZ, Line 2a 'PhysicalPresenceInd' has a choice of "Yes" indicated, then Line 2b 'PhysicalPresenceBeginDt' must have a value.
0469	Form 2555EZ – Tax Home Test – Yes (SEQ 0090) must be significant.	F2555EZ-010	Form 2555-EZ, Line 3 'TaxHomeTestInd' must have a choice of "Yes" indicated.
0470	Form 2555EZ – For each of the following, only one box can equal "X": Bona Fide Residence – Yes (SEQ 0010) or Bona Fide Residence – No (SEQ 0020); Physically Present – Yes (SEQ 0050) or Physically Present – No (SEQ 0060); Revoked Exclusions – Yes (SEQ 0220) or Revoked Exclusions – No (SEQ 0230). If no Form 2555/2555EZ Box (SEQ 0210) is checked, then Revoked Exclusions – Yes (SEQ 0220) and Revoked Exclusions – No (SEQ 0230) should not be significant.	F2555EZ-014	If Form 2555-EZ, Line 1b 'BonaFideResidenceEndDt' is before 'TaxPeriodEndDate' in the Return Header then Line 1b 'BonaFideResidenceBeginDt' must not be after the first day of the previous tax year.
		F2555-012	If Form 2555, Line 6b checkbox 'NoFrgrnEarnIncExclAfter1981Ind' is checked, then Line 6c 'ForeignEarnIncExclRevokedInd' must have neither choices "Yes" or "No" indicated.
		F2555-013	If Form 2555, Line 6b checkbox 'NoFrgrnEarnIncExclAfter1981Ind' is checked, then Line 6d 'ForeignEarnIncExclRevokeTaxYr' must not have a value.
		F2555EZ-012	If Form 2555-EZ, Line 10b checkbox 'NoFrgrnEarnIncExclAfter1981Ind' is checked, then Line 10d 'ForeignEarnIncExclRevokeTaxYr' must not have a value.
0471	Reserved	N/A	
0472	Form 2555/2555EZ – Must be processed at the Austin Submission Processing Center.	N/A	MeF routes returns with Form 2555/2555EZ to Austin
0473	Form 2555 – When Allocable Deductions (SEQ 1250) is significant, Allocable Deductions Computation (SEQ 1240) must equal "STMbnn".	F2555-015	If Form 2555, Line 44 'DeductionAllocToExcludedIncAmt' has a non-zero value, then [DeductionsAllocableToExcludedIncomeStatement] must be attached to Line 44.
0474	Form 2555 – If Date Bona Fide Residence Began (SEQ 0220) is significant, then Date Bona Fide Residence Ended (SEQ 0225) must be significant and vice versa.	N/A	Schema Validation - No Business Rule Necessary
	Form 2555 – Date Bona Fide Residence Ended (SEQ 0225) can not exceed the current processing date.	F2555-016	Form 2555, Line 10 'BonaFideResidenceEndDt' must not be greater than the IRS Received Date.
	Form 2555EZ – If Date Bona Fide Residence Began (SEQ 0030) is significant, then Date Bona Fide Residence Ended (SEQ 0040) must be significant and vice versa.	N/A	Schema Validation - No Business Rule Necessary
	Form 2555EZ – Date Bona Fide Residence Ended (SEQ0040) can not exceed the current processing date. Note: The literal "CONTINUE" equals the current processing date	F2555EZ-016	Form 2555-EZ, Line 1b 'BonaFideResidenceEndDt' must not be greater than the IRS Received Date.
0475	Form 2555 – If Physical Presence Test FROM (SEQ 0530) is significant, then Physical Presence Test THROUGH (SEQ 0540) must be significant and vice versa.	N/A	Schema Validation - No Business Rule Necessary
	Form 2555 – Physical Presence Test THROUGH (SEQ 0540) can not exceed the current processing date.	F2555-017	Form 2555, Line 16 'PhysicalPresenceEndDt' must not be greater than the IRS Received Date.
	Form 2555EZ – If Physical Presence Test FROM (SEQ 0070) is significant, then Physical Presence Test THROUGH (SEQ 0080) must be significant and vice versa.	N/A	Schema Validation - No Business Rule Necessary
	Form 2555EZ – Physical Presence Test THROUGH (SEQ0080) can not exceed the current processing date. Note: The literal "CONTINUE" equals the current processing date.	F2555EZ -017	Form 2555-EZ, Line 2b 'PhysicalPresenceEndDt' must not be greater than the IRS Received Date.
0476	Schedule EIC – The following fields cannot equal "X": Disabled "No" Box – 1, -2 and -3 (SEQ 0045, 0115, 0185)	SEIC-F1040-005-02	For each child who is 19 years or older (born before 1993) and 24 years or younger (born after 1987) per the 'ChildYearOfBirth' on Schedule EIC(Form 1040A or 1040), Line 3, the corresponding Line 4a 'ChildsASTudentUnder24Ind' or Line 4b 'ChildPermanentlyDisabledInd' must have a choice of "Yes" indicated.
		SEIC-F1040-006-02	For each child who is 24 years or older (born before 1988) per the 'ChildYearOfBirth' on Schedule EIC(Form 1040A or 1040), Line 3, the corresponding Line 4b 'ChildPermanentlyDisabledInd' must have a choice of "Yes" indicated.

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ELF ERC #	ELF Error Reject Code Explanation	MeF Business Rule Number	MeF Business Rule or Reason Why No Rule
0477	Form 2555 – If Date Bona Fide Residence Began (SEQ 0220) is significant, then Physical Presence Test FROM (SEQ 0530) cannot be significant and vice versa.	F2555-018	If Form 2555, Line 10 'BonaFideResidenceBeginDt' has a value, then Line 16 'PhysicalPresenceBeginDt' must not have a value.
	Form 2555 – Either Date Bona Fide Residence Began (SEQ 0220) or Physical Presence Test FROM (SEQ 0530) must be significant.	F2555-021	Form 2555, Line 10 'BonaFideResidenceBeginDt' or Line 16 'PhysicalPresenceBeginDt' must have a value.
	Form 2555EZ – If Date Bona Fide Residence Began (SEQ 0030) is significant, then Physical Presence Test FROM (SEQ 0070) cannot be significant and vice versa.	F2555EZ-018	If Form 2555-EZ, Line 1b 'BonaFideResidenceBeginDt' has a value, then, Line 2b 'PhysicalPresenceBeginDt' must not have a value.
	Form 2555EZ – Either Date Bona Fide Residence Began (SEQ 0030) or Physical Presence Test FROM (SEQ 0070) must be significant.	F2555EZ-021	Form 2555-EZ, Line 1b 'BonaFideResidenceBeginDt' or Line 2b 'PhysicalPresenceBeginDt' must have a value.
0478	Form 2555 - The total number of days from Physical Presence Test FROM (SEQ 0530) to Physical Presence Test THROUGH (SEQ 0540) must be at least 330 days. Exception: If Waiver (SEQ 0008) and Waiver Explanation (SEQ@0009) are both significant.	F2555-019	If Form 2555, 'claimFrgrnEarnIncWaiverCd' does not have a value, and [ForeignEarnedIncomeWaiverOfTimeRequirementsStatement] is not present in the Return and Line 16 'PhysicalPresenceEndDt' has a value, then Line 16 'PhysicalPresenceEndDt' minus (-) 'PhysicalPresenceBeginDt' must be greater than 229 days.
		F2555-020	If Form 2555, 'claimFrgrnEarnIncWaiverCd' does not have a value, and [ForeignEarnedIncomeWaiverOfTimeRequirementsStatement] is not present in the Return and Line 16 'PhysicalPresenceContinuedCd' has a value, then the IRS Received Date minus (-) Line 16 'PhysicalPresenceBeginDt' must be greater than 229 days.
	Form 2555EZ - The total number of days from Physical Presence Test FROM (SEQ 0070) to Physical Presence Test THROUGH (SEQ 0080) must be at least 330 days. Note: The literal "CONTINUE" equals the current processing date.	F2555EZ-019	If Form 2555-EZ, 'claimFrgrnEarnIncWaiverCd' does not have a value, and [ForeignEarnedIncomeWaiverOfTimeRequirementsStatement] is not present in the Return and Line 2b 'PhysicalPresenceEndDt' has a value, then Line 2b 'PhysicalPresenceEndDt' minus (-) 'PhysicalPresenceBeginDt' must be greater than 229 days.
		F2555EZ-020	If Form 2555-EZ, 'claimFrgrnEarnIncWaiverCd' does not have a value, and [ForeignEarnedIncomeWaiverOfTimeRequirementsStatement] is not present in the Return and Line 2b 'PhysicalPresenceContinuedCd' has a value, then the IRS Received Date minus (-) Line 2b 'PhysicalPresenceBeginDt' must be greater than 229 days.
0479	Form 5695 - If maximum credit amount (SEQ 0127) equals \$1,000 then more than one main home (SEQ 0129) must be significant.	F5695-004	If Form 5695, Line 9 'MaximumResidentialEnergyCrAmt' equals 1000, then Line 9 'marriedTPMoreThanOneHomeCd' must have a value.
0480 - 0488	Reserved	N/A	
0489	Form 5695 – Nonbusiness Energy Property Credit (SEQ 0175) cannot exceed \$500 when More than One Main Home (SEQ 0129) is not significant and Filing Status (SEQ 0130) of Form 1040 equals "2".	F5695-009	If Form 5695, Line 14 'NonBusinessEnergyCrAmt' has a value greater than 500, then Form 1040, Line 2 checkbox "Married filing jointly" must be checked (element 'IndividualReturnFilingStatusCd' must have the value 2).
	Nonbusiness Energy Property Credit (SEQ 0175) cannot exceed \$1,000 when More than One Main Home (SEQ 0129) equals "X" and Filing Status (SEQ 0130) of Form 1040 equals "2". Form 5695 must be present for both the primary and secondary taxpayer.	F5695-010	If Form 5695, Line 14 'NonBusinessEnergyCrAmt' has a value greater than 500, then two Forms 5695 must be present in the return.
	Nonbusiness Energy Property Credit (SEQ 0175) cannot exceed \$500 when the Filing Status (SEQ 0130) of Form 1040 is other than "2".	F5695-005	If Form 1040, Line 2 checkbox "Married filing jointly" is not checked (element 'IndividualReturnFilingStatusCd' does not have the value 2), then Form 5695, Line 14 'NonBusinessEnergyCrAmt' must not be greater than 500.
0490	Summary Record – If Year of the Electronic Postmark Date (SEQ 0260) is present, Year of Electronic Postmark Date must equal the current processing year.	N/A	MeF is standardizing the Electronic Postmark format
0491	Summary Record – If one of the three fields is present, then all of the following fields must be present: Electronic Postmark Date (SEQ 0260), Electronic Postmark Time (SEQ 0270), Electronic Postmark Time Zone (SEQ 0280).	N/A	MeF is standardizing the Electronic Postmark format
0492	Form 1040 – When Residential Energy Credits (SEQ 0988) is significant, must equal Nonbusiness Energy Property Credit (SEQ 0175) plus Residential Energy Efficient Property Credit (SEQ 0335) of Form 5695. When Residential Energy Credits (SEQ 0988) is significant, Form 5695 must be present.	F1040-277	If Form 5695 is present in the return, then Form 1040, Line 52 'CreditsFromFormsAmt' must have a non-zero value. (This rule is being updated)
		F1040-273	If Form 1040, Line 52c checkbox 'ResidentialEnergyCreditAmt' is checked and Form 1040, Line 52 'CreditsFromFormsAmt' has a non-zero value, then Form 5695 must be attached to Line 52c. (This rule is being updated)
		F1040-276	If Form 5695 is present in the return, then Form 1040, Line 52c checkbox 'ResidentialEnergyCreditAmt' must be checked. (This rule is being disabled for TY2011)
		F1040-361	If Form 1040, Line 52 'ResidentialEnergyCreditAmt' has a non-zero value, then it must equal the sum of all Form 5695, Line 14 'NonBusinessEnergyCrAmt' and Line 31 'ResidentialEnergyCreditAmt'.
0493	Summary Record - Software Identification Number (SEQ 0230) must be present.	N/A	Schema validation - required in Return Header

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ELF ERC #	ELF Error Reject Code Explanation	MeF Business Rule Number	MeF Business Rule or Reason Why No Rule
0494	Form 1040 – If Form 8689 Amount (SEQ 1246) is significant, then Form 8689 must be present.	F1040-278	If Form 1040, Line 71 'Form8689Amt' has a non-zero value, then Form 8689 must be present in the return.
0495	Form 1040 – If Filing Status (SEQ 0130) is not equal to "2", then only one Form 4563 can be present.	F1040-362	If Form 1040, Line 2 checkbox "Married filing jointly" is not checked (element 'IndividualReturnFilingStatusCd' does not have the value 2), then no more than one Form 4563 must be present in the return.
	Form 1040 – If Filing Status (SEQ 0130) equals "2", then two Forms 4563 can be present.	N/A	Business rule is being developed
0496	Form 4563 – When only one Form 4563 is present, Taxpayer SSN (SEQ 0020) must equal Primary SSN (SEQ 0010) or Secondary SSN (SEQ 0030) of Form 1040.	F4563-001	Form 4563, 'SSN' must be equal to 'PrimarySSN' or 'SpouseSSN' in the Return Header.
	When two Forms 4563 are present, Taxpayer SSN (SEQ 0020) of the first Form 4563 must equal Primary SSN (SEQ 0010) of Form 1040 and Taxpayer SSN (SEQ 0020) of the second Form 4563 must equal Secondary SSN (SEQ 0030) of Form 1040.	F4563-002	If two Forms 4563 are present in the return, then their 'SSN's must not be equal.
0497	Form 5695 – When Filing Status (SEQ 0130) of Form 1040 equals "2", a maximum of one Forms 5695 may be present per individual (primary or secondary) on the return. The Identifying Number of Taxpayer (SEQ 0010) of each Form 5695 must be significant and must equal the appropriate SSN, either Primary SSN (SEQ 0010) or Secondary SSN (SEQ 0030) of Form 1040.	F5695-001	Form 5695, 'SSN' must be equal to the 'PrimarySSN' in the Return Header.
	When both the primary and secondary taxpayer has a Form 5695 present, the primary spouse's form must precede the secondary spouse's form.	F5695-002	If two forms 5695 are present in the return, their SSN's must not be equal.
0498	Form 5695 – When Filing Status (SEQ 0130) of Form 1040 equals "2", and there are two occurrences of Form 5695 (one primary/one secondary), the second occurrence can only contain entries in the following fields: Main Home Located in United States – Yes (SEQ 0020); Street Address (SEQ 0032), City (SEQ 0034), State Abbreviation (SEQ 0036), Zip Code (SEQ 0038), New Main Home Construction – Yes (SEQ 0040) or New Main Home Construction – No (SEQ 0042), 2006 Credit (SEQ 0044), 2007 Credit (SEQ 0046), 2009 Credit (SEQ 0048), 2010 Credit (SEQ 0050), Add Lines 2a through 2d (SEQ 0052), Reduce Heat Loss/Gain in your Home (SEQ 0054); Exterior Doors (SEQ 0060); Metal/Asphalt Roof (SEQ 0070); Exterior Windows/Skylights (SEQ 0072), Amount from Window Expense Worksheet (SEQ 0074), Subtract Line 3f from Line 3e (SEQ 0076), Smaller of Line 3d or Line 3g (SEQ 0078), Add Lines 3a, 3b, 3c and 3h (SEQ 0080), Multiply Line 4 by 10% (SEQ 0082) Energy-Efficient Building Property (SEQ 0084); Qualified Natural Gas, Propane, Oil Furnace, etc. (SEQ 0090); Advanced Main Air Circulating Fan (SEQ 0100). Add Lines 6a through 6c (SEQ 0110) and Add Lines 5 and 7 (SEQ 0125). UWR 45375	F5695-003	If there are two Forms 5695 in the return and their SSNs are not equal then one of the forms must not have a value in fields other than the following: Line 1a 'HomeLocatedInUSA', Line 1b 'EgyPropCrMainHomeUSAddress', Line 1c 'ImprvRltdToConstMainHomeInd', Line 2a 'NonBusinessEnergyCr5thPYAmt', Line 2b 'NonBusinessEnergyCr4thPYAmt', Line 2c 'NonBusinessEnergyCr2ndPYAmt', Line 2d 'NonBusinessEnergyCrPYAmt', Line 2e 'TotNonBusinessRsdntlEgyCrAmt', Line 3a 'InsulationOrSysHtGnLossCostAmt', Line 3b 'ExternalDoorsCostAmt', Line 3c 'MetalOrAsphaltRoofCostAmt', Line 3d 'ExteriorWndwOrSkylightCostAmt', Line 3f 'PriorYearWindowExpnsAmt', Line 3g 'MaxEgyCrLessPYWindoExpnsAmt', Line 3h 'CrAfterAppWndoExpnsLimitAmt', Line 4 'PartialEnergyImprvCostAmt', Line 5 'EnergyEffcntImprvStdPctCrAmt', Line 6a 'EnergyEffcntBldgPropCostAmt', Line 6b 'QualifiedNaturalGasCostAmt', Line 6c 'AdvncMainAirCircntngFanCostAmt', Line 7 'InternalEnergyImprvCostAmt', Line 8 'TotalEnergyImprovementsCostAmt'.
0499	The Employer Identification Number (SEQ 0040) of Form W-2, Payer Identification Number (SEQ 0026) of Form W-2G, and Payer Identification Number (SEQ 0050) of Form 1099-R, and Employer EIN (SEQ 0200) of 499R-2/W-2PR Record is invalid for processing an Individual e-filed return.	FW2-499	Form W-2, Line B 'EmployerEIN' is invalid for processing an Individual e-filed return.
		FW2G-002	Form W-2G, 'PayerSSN' is invalid for processing an Individual e-filed return.
		FW2G-003	Form W-2G, 'PayerEIN' is invalid for processing an Individual e-filed return.
		F1099R-499-01	Form 1099-R, 'PayerFederalIDNumber' is invalid for processing an Individual e-filed return.
0500	Primary SSN (SEQ 0010) and Primary Name Control (SEQ 0050) of the Tax Form must match data from the IRS Master File.	R0000-500	Valid for 1040/A/EZ/SS(PR) - Primary SSN and the Primary Name Control in the Return Header must match the e-File database.
0501	Schedule EIC - Qualifying SSN (SEQ 0015, 0085, 0155) of Schedule EIC and the corresponding Qualifying Child Name Control (SEQ 0007, 0077, 0147) must match data from the IRS Master File.	SEIC-F1040-501-01	Each 'QualifyingChildNameControl' that has a value on Schedule EIC(Form 1040A or 1040), Line 1, and 'QualifyingChildSSN' that has a value on Line 2, must match that in the e-File database.
0502	Employer Identification Number (SEQ 0040) of Form W-2 or Payer Identification Number (SEQ 0026) of Form W-2G, and Payer Identification Number (SEQ 0050) of Form 1099-R, Company or Trust Identification Number (SEQ 0120) of Form 2439, and Employer EIN (SEQ 0200) of 499R-2/W-2PR Record must match data from the IRS Master File. Note: Form 1099-R is ONLY required when federal income tax is withheld.	F1099R-502-01	Form 1099-R, 'PayerFederalIDNumber' must match data in the e-File database.
		FW2VI-502	Form W-2VI, Line b 'EmployerEIN' must match data in the e-File database.
		F2439-502	Form 2439, 'RegInvstCoOrReinvstTrustEIN' must match data in the e-File database.
		FW2-502	Form W-2, Line B 'EmployerEIN' must match data in the eFile database.
		FW2G-502	Form W2-G, 'PayerEIN' must match data in the e-File database.

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ELF ERC #	ELF Error Reject Code Explanation	MeF Business Rule Number	MeF Business Rule or Reason Why No Rule
0503	Secondary SSN (SEQ 0030) and Spouse's Name Control (SEQ 0055) of the Tax Form must match data from the IRS Master File or If filing status (SEQ 0130) equals "4" and Exempt Spouse (SEQ 0163) equals "X", then the Secondary SSN (SEQ 0030) and Exempt Spouse Name Control (SEQ 0165) must match data from the IRS Master File.	R0000-503	Valid for 1040/A/EZ/SS(PR) - Spouse SSN and the Spouse Name Control in the Return Header must match the e-File database.
		R0000-530-01	Valid for 1040/A - If Line 4 checkbox "Head of household" is checked in the return (element 'IndividualReturnFilingStatusCd' has the value 4) and Line 6b checkbox 'ExemptSpouseInd' is checked, then the Spouse SSN in the Return Header and Line 6b 'exemptSpouseNameControl' must match the e-File database.
0504	Dependent's SSN (SEQ 0175, 0185, 0195, 0205) of Form 1040/1040A and corresponding Dependent Name Control (SEQ 0172, 0182, 0192, 0202) must match data from the IRS Master File. Qualifying Child SSN (SEQ +0175, 0185, 0195, 0205) of Form 1040-SS (PR) and corresponding Qualifying Child Name Control (SEQ+0172, 0182, 0192, 0202) must match data from the IRS Master File.	R0000-504-01	Valid for 1040/A - Each 'DependentSSN' and the corresponding 'DependentNameControl' that has a value on Line 6c(2) of the return, must match the SSN and Name Control in the e-File database.
		F1040SSPR-504	Each 'QualifyingChildSSN' and the corresponding 'QualifyingChildNameControl' on Form 1040-SS (PR), Part I, Line 2 must match data in the e-File database.
0505	Employer Identification Number (SEQ 0040) of Form W-2 or Payer Identification Number (SEQ 0026) of Form W-2G, or Payer Identification Number (SEQ 0050) of Form 1099-R or Company/Trust Identification Number (SEQ 0120) of Form 2439, or Employer EIN (SEQ 0200) of 499R-2/W-2PR Record was issued in the current processing year.	F1099R-505-01	Form 1099-R, 'PayerFederalIdNumber' was issued after the tax year in the Return Header.
		F2439-505	Form 2439, 'RegInvstCoOrReinvstTrustEIN' was issued after the Tax Year in the Return Header.
		FW2-505-01	Form W-2, Line B 'EmployerEIN' was issued after the Tax Year in the Return Header.
		FW2G-006	Form W-2G, 'PayerEIN' was issued after the Tax Year in the Return Header.
		FW2G-505	Form W-2G, 'PayerEIN' was issued after the Tax Year in the Return Header.
		FW2VI-505	Form W-2VI, Line b 'EmployerEIN' was issued after the Tax Year in the Return Header.
0506	Schedule EIC - Qualifying SSN (SEQ 0015, 0085, 0155) of Schedule EIC was previously used for the same purpose.	SEIC-F1040-506-01	Each 'QualifyingChildSSN' that has a value on Schedule EIC(Form 1040A or 1040), Line 2 must not be equal to another Qualifying Child SSN on the same Schedule EIC(Form 1040A or 1040) OR on another accepted return for the same tax year.
0507	Dependent's SSN (SEQ 0175, 0185, 0195, 0205) of Form 1040/1040A was previously used for the same purpose. Qualifying Child SSN (SEQ +0175, 0185, 0195, 0205) of Form 1040-SS (PR) was previously used for the same purpose.	R0000-507-01	Valid for 1040/A - 'DependentSSN' on Line 6c(2) of the return was used as a Dependent SSN in a previously filed tax return for the same tax period.
		F1040SSPR-507	'QualifyingChildSSN' on Form 1040-SS (PR), Part I, Line 2(b) was used as 'QualifyingChildSSN' or 'DependentSSN' in a previously accepted tax return for the same tax period.
0508	Primary SSN (SEQ 0010) has been used as a Secondary SSN (SEQ 0030) on another return with filing status 2 - Married filing joint status (SEQ 0130) or with filing status 4 - Head of Household and Exempt Spouse (SEQ 0163) equals to "X"; or Secondary SSN (SEQ 0030) has been used as a Primary SSN (SEQ 0010) on another return.	IND-508	Valid for 1040/A/EZ/SS(PR) - Primary SSN in the Return Header must not be equal to the Spouse SSN on another tax return for which filing status is Married Filing Jointly or [filing status is Head of Household and the Spouse exemption is claimed].
		IND-510	Valid for 1040/A/EZ/SS(PR) - Spouse SSN in the Return Header must not be equal to the Primary SSN on another tax return.
0509	Secondary SSN (SEQ 0030) was previously used as a Dependent's SSN or as a Schedule EIC Qualifying SSN or as a Form 1040-SS (PR) Qualifying Child SSN on a previous or current return; or Dependent's SSN was used as a Secondary SSN on a previous or current return; or Schedule EIC Qualifying SSN was used as a Secondary SSN on a current or previous return; or Form 1040-SS (PR) Qualifying Child SSN was used as a Secondary SSN on a previous or current return.	SEIC-F1040-509-01	Each 'QualifyingChildSSN' that has a value on Schedule EIC(Form 1040A or 1040), Line 2 must not be equal to the Spouse SSN on another accepted return for the same tax year.
		IND-509	Spouse SSN in the Return Header must not equal a Dependent SSN [Qualifying Child's SSN in the case of 1040SS(PR)] on this tax return or another tax return.
0510	Primary SSN (SEQ 0010) and/or Secondary SSN (SEQ 0030) where the SSN was claimed as an exemption (SEQ 0160) and/or (SEQ 0163) on the return and was also used as a Dependent's SSN on Form 1040 Qualifying Child on Form 1040-SS (PR) (SEQ 0175, 0185, 0195, 0205) on another return. Dependents's SSN (SEQ 0175, 0185, 0195, 0205) was used as a Primary SSN (SEQ 0010) or Secondary SSN (SEQ 0030) on another return and was claimed as an exemption (SEQ 0160) on the return.	F1040-510	If Form 1040, Line 6a checkbox 'ExemptPrimaryInd' is checked, then Primary SSN in the Return Header must not be the same as a 'DependentSSN' on another tax return.
		F1040A-510	If Form 1040A, Line 6a checkbox 'ExemptPrimaryInd' is checked, then Primary SSN in the Return Header must not be equal to a 'DependentSSN' on another tax return.
		F1040EZ-510	If Form 1040EZ, Line 5 checkbox 'PrimaryClaimAsDependentInd' is not checked, then 'PrimarySSN' in the Return Header must not be equal to a 'DependentSSN' on another tax return.
		IND-512	Valid for 1040/A/SS(PR) - Each Dependent's SSN (or Qualifying Child SSN on Form 1040SS(PR)) on this return must not match the Spouse SSN on this return or another return.
		F1040-512	Each Dependent's SSN on this return cannot be used on another return as a Primary or Secondary SSN with Line 6a checkbox 'ExemptPrimaryInd' or Line 6b checkbox 'ExemptSpouseInd' checked on that return.
		F1040A-512	Each Dependent's SSN on this return must not be the same as the Primary or Secondary SSN on this return. The Dependent SSN must not be the same as the Primary or Secondary on another return in which the SSN was claimed as an exemption.
		F1040-513	If Form 1040, Line 6b checkbox 'ExemptSpouseInd' is checked, then Spouse SSN in the Return Header must not be the same as a Primary SSN or a 'DependentSSN' on another tax return.
		F1040A-513	If Form 1040A, Line 6b checkbox 'ExemptSpouseInd' is checked, then Spouse SSN in the Return Header must not be the same as a Primary SSN or a 'DependentSSN' on another tax return.

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ELF ERC #	ELF Error Reject Code Explanation	MeF Business Rule Number	MeF Business Rule or Reason Why No Rule
		F1040A-145	If Form 1040A, Line 6b checkbox 'ExemptSpouseInd' is checked, then Spouse SSN in the Return Header must not be the same as a Primary SSN or a 'DependentSSN' on another tax return. (Note: The rule numbering is being changed)
		F1040SSPR-512	Each Qualifying Child's SSN on this return must not be the same as the Primary or Secondary SSN on this return. The Qualifying Child's SSN must not be the same as the Primary or Secondary on another return in which this SSN was claimed as an exemption.
0511	Primary SSN (SEQ 0010) was used with Filing Status (SEQ 0130) "1", "2" or "5" and was also present on another return as a Secondary SSN (SEQ 0030) with Filing Status "3".	F1040-511	If Line 1 checkbox "Single" or Line 2 checkbox "Married filing jointly" or Line 5 checkbox "Qualifying widow(er) with dependent child is checked (element 'IndividualReturnFilingStatusCd' has a value 1 or 2), then the Primary SSN in the Return Header must not be equal to the Spouse SSN on another tax return in which Married Filing Separately is the filing status.
		F1040A-511	If Line 1 checkbox "Single" or Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has a value 1 or 2), then the Primary SSN in the Return Header must not be equal to the Spouse SSN on another tax return in which Married Filing Separately is the filing status.
		F1040EZ-511	Primary SSN in the Return Header must not be equal to the Spouse SSN on another tax return in which the Filing Status is "Married filing separately".
		F1040SSPR-511	If Line 1 checkbox "Single" or checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has a value 1 or 2), then the Primary SSN in the Return Header must not be equal to the Spouse SSN on another tax return in which "Married filing separately" is the filing status.
0512	Form 8863 - Student's Name Control (SEQ +0030, 0100, 0170, +0270, 0310, 0350) and corresponding Student's SSN (SEQ +0035, 0105, 0175, +0275, 0315, 0355) must match data from the IRS Master File.	F8863-512	For each student in Form 8863, Part I, Line 1(a) 'AmerOppStudentNameControl' and Line 1(b) 'AmerOppStudentSSN' must match e-File database.
		F8863-513-02	For each student in Form 8863, Line 3(a) 'LifetimeStudentNameControl' and Line 3(b) 'LifetimeStudentSSN' must match e-File database.
0513	Secondary SSN (SEQ 0030) was used as a Secondary SSN more than once.	IND-513	Valid for 1040/A/EZ/SS(PR) - The Spouse SSN in the Return Header must not be equal to the Spouse SSN in another return filed for the same tax year.
0514	Insured Name Control (SEQ 0295) and Insured SSN (SEQ 0310) of Form 8853 must match data from the IRS Master File.	F8853-514	Form 8853, Line 14b 'LTCInsuredSSN' and 'LTCInsuredNameControl' must match data in the e-File database.
0515	Primary SSN (SEQ 0010) was used as a Primary SSN more than once.	IND-515	Valid for 1040/A/EZ/SS(PR) - The Primary SSN in the Return Header must not be equal to the Primary SSN in another return filed for the same tax year.
0516	Primary SSN (SEQ 0010) and the Primary Name Control (SEQ 0050) of the State-Only 1040 Return must match data from the IRS Master File.	N/A	MeF handles Fed State differently than Legacy
0517	Secondary SSN (SEQ 0030) and the Secondary Name Control (SEQ 0055) of the State-Only 1040 Return must match data from the IRS Master File or If filing status (SEQ 0130) equals "4" and Exempt Spouse (SEQ 0163) equals "X", then the Secondary SSN (SEQ 0030) and Exempt Spouse Name Control (SEQ 0165) must match data from the IRS Master File.	N/A	MeF handles Fed State differently than Legacy
0518	Form 1310 - The Name Control of Person Claiming Refund (SEQ 0050) and the SSN of Person Claiming Refund (SEQ 0070) must match data from the IRS Master File.	F1310-518	Form 1310, Name Control of the person claiming refund 'PersonNameControlTxt' and SSN of Person claiming Refund 'RefundClaimantSSN' must match the e-File database.
0519	Form 8697 - If significant, Employer Identification Number of Entity (SEQ 0150) and Employee Name Control (SEQ 0155) must match data from the IRS Master File.	F8697-519	Form 8697, Line C 'EINOfEntity' must match data in the e-File database.
0520	Employer Name Control (SEQ 0015) and Employer Identification Number (SEQ 0030) of Schedule H must match data from the IRS Master File.	SH-F1040-520	Schedule H (Form 1040), 'EmployerEIN' and 'EmployerNameControl' must match data in the e-File database.
0521	Year of Birth for the following cannot equal the current processing year: Primary SSN (SEQ 0010) and Secondary SSN (SEQ 0030) of the Tax Form; Dependent's SSN (SEQ 0175, 0185, 0195, 0205) of Form 1040/1040A; and Qualifying Child SSN (SEQ 0175, 0185, 0195, 0205) of Form 1040-SS (PR).	IND-521	Valid for 1040/A/EZ/SS(PR) - The Year of Birth of the Primary SSN must not be greater than the Tax Year in the Return Header.
		IND-570	Valid for 1040/A/EZ/SS(PR) - The Year of Birth of the Spouse SSN must not be greater than the Tax Year in the Return Header.
		R0000-571-01	Valid for 1040/A - For each DependentSSN in the tax return, the Year of Birth in the e-File database must not be greater than the Tax Year in the Return Header.
		SEIC-F1040-521-01	For each 'QualifyingChildSSN' that has a value on Schedule EIC(Form 1040A or 1040), Line 2, the corresponding Year Of Birth in the e-File database must not be greater than 'TaxYear' in the Return Header.

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ELF ERC #	ELF Error Reject Code Explanation	MeF Business Rule Number	MeF Business Rule or Reason Why No Rule
		F1040SSPR-571	For each 'QualifyingChildSSN' claimed on Form 1040-SS (PR), Part I, Line 2(b), the Year of Birth in the e-File database must not be greater than the Tax Year in the Return Header.
0522	Primary Date of Birth (SEQ 0010) in the Authentication Record of an Online Return does not match data from the IRS Master File. Exceptions: Primary Date of Birth is not required when the Primary Date of Death (SEQ 0020) on Form 1040/A/EZ is significant AND the filing status is MFJ. When the Filing Status (SEQ 0130) equals "2" (Married Filing Jointly), and the Special Processing Literal (SEQ 0100) of the Tax Return equals "DESERTbSTORM", "HAITI", "FORMERbYUGOSLAVIA", "UNbOPERATION", "JOINTbGUARD", "JOINTbFORGE", "NORTHERNbWATCH", "OPERATIONbALLIEDbFORCE", "NORTHERNbFORGE", "ENDURINGbFREEDOM", "COMBATbZONE", or "COMBATbZONEbYYYYMMDD", "IRAQbFREEDOM" or "KOSOVObOPERATION" then the Primary Date of Birth (SEQ 0010) in the Authentication Record of an Online Return is not required.	F1040-524	If 'PINTypeCode' in the Return Header has the value "Self-Select On-Line" and Form 1040, Line 2 checkbox "Married filing jointly" is not checked (element 'IndividualReturnFilingStatusCd' does not have the value 2), then 'PrimaryDateOfBirth' in the Return Header must match the e-File database.
		F1040A-524	If 'PINTypeCode' in the Return Header has the value "Self-Select On-Line" and Form 1040A, Line 2 checkbox "Married filing jointly" is not checked (element 'IndividualReturnFilingStatusCd' does not have the value 2), then 'PrimaryDateOfBirth' in the Return Header must match the e-File database.
		F1040-525	If 'PINTypeCode' in the Return Header has the value "Self-Select On-Line" and Form 1040, Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2), and 'SpecialProcessingLiteralCd' does not have a value and 'SpecialProcessingLiteralCd2' does not have a value and 'SpecialProcessingCodeTxt' does not have a value and 'PrimaryDateOfDeath' does not have a value, then 'PrimaryDateOfBirth' in the Return Header must match the e-File database.
		F1040A-525	If 'PINTypeCode' in the Return Header has the value "Self-Select On-Line" and Form 1040A, Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2), and 'SpecialProcessingLiteralCd' does not have a value and 'SpecialProcessingLiteralCd2' does not have a value and 'SpecialProcessingCodeTxt' does not have a value and 'PrimaryDateOfDeath' does not have a value, then 'PrimaryDateOfBirth' in the Return Header must match the e-File database.
		F1040EZ-525	If 'PINTypeCode' in the Return Header has the value "Self-Select On-Line" and Form 1040EZ, filing status is "Married filing jointly" ('SpouseSSN' has a value in the Return Header) and 'SpecialProcessingLiteralCd' does not have a value and 'SpecialProcessingLiteralCd2' does not have a value and 'SpecialProcessingCodeTxt' does not have a value and 'PrimaryDateOfDeath' does not have a value, then 'PrimaryDateOfBirth' in the Return Header must match the e-File database.
		F1040SSPR-524	If 'PINTypeCode' in the Return Header has the value "Self-Select On-Line" and Form 1040-SS(PR), Line 1 checkbox "Married filing jointly" is not checked (element 'IndividualReturnFilingStatusCd' does not have the value 2), then 'PrimaryDateOfBirth' in the Return Header must match the e-File database.
		F1040SSPR-525	If 'PINTypeCode' in the Return Header has the value "Self-Select On-Line" and Form 1040-SS(PR), Line 1 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2), and 'PrimaryDateOfDeath' does not have a value, then 'PrimaryDateOfBirth' in the Return Header must match the e-File database.
0523	Spouse Date of Birth (SEQ 0040) in the Authentication Record of an Online Return does not match data from the IRS Master File. Exceptions: Spouse Date of Birth is not required when the Secondary Date of Death (SEQ 0040) on Form 1040/A/EZ is significant. When the Filing Status (SEQ 0130) equals "2" (Married Filing Jointly), and the Special Processing Literal (SEQ 0100) of the Tax Return equals "DESERTbSTORM", "HAITI", "FORMERbYUGOSLAVIA", "UNbOPERATION", "JOINTbGUARD", "JOINTbFORGE", "NORTHERNbWATCH", "OPERATIONbALLIEDbFORCE", "NORTHERNbFORGE", "ENDURINGbFREEDOM", "COMBATbZONE", or "COMBATbZONEbYYYYMMDD", "IRAQbFREEDOM" or "KOSOVObOPERATION" then the Spouse Date of Birth (SEQ 0040) in the Authentication Record of an Online Return is not required	F1040-526	If 'PINTypeCode' in the Return Header has the value "Self-Select On-Line" and Form 1040, Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2), and 'SpecialProcessingLiteralCd' does not have a value and 'SpecialProcessingLiteralCd2' does not have a value and 'SpecialProcessingCodeTxt' does not have a value and 'SpouseDateOfDeath' does not have a value, then 'SpouseDateOfBirth' in the Return Header must match the e-File database.
		F1040A-526	If 'PINTypeCode' in the Return Header has the value "Self-Select On-Line" and Form 1040A, Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2), and 'SpecialProcessingLiteralCd' does not have a value and 'SpecialProcessingLiteralCd2' does not have a value and 'SpecialProcessingCodeTxt' does not have a value and 'SpouseDateOfDeath' does not have a value, then 'SpouseDateOfBirth' in the Return Header must match the e-File database.
		F1040EZ-526	If 'PINTypeCode' in the Return Header has the value "Self-Select On-Line" and Form 1040EZ, filing status is "Married filing jointly" ('SpouseSSN' has a value in the Return Header) and 'SpecialProcessingLiteralCd' does not have a value and 'SpecialProcessingLiteralCd2' does not have a value and 'SpecialProcessingCodeTxt' does not have a value and 'SpouseDateOfDeath' does not have a value, then 'SpouseDateOfBirth' in the Return Header must match the e-File database.

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ELF ERC #	ELF Error Reject Code Explanation	MeF Business Rule Number	MeF Business Rule or Reason Why No Rule
		F1040SSPR-526	If 'PINTypeCode' in the Return Header has the value "Self-Select On-Line" and Form 1040-SS(PR), Line 1 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2), and 'SpouseDateOfDeath' does not have a value, then 'SpouseDateOfBirth' in the Return Header must match the e-File database.
0524	Qualifying Person Name Control - 1, - 2 (SEQ 0120, 0221) and Qualifying Person SSN - 1, - 2 (SEQ 0214, 0223) of Form 2441 do not match data from the IRS Master File.	F2441-524	Form 2441, Part II, Line 2(a), each 'QualifyingPersonNameControl' and the corresponding Line 2(b) 'QualifyingPersonSSN' must match data from the e-File database.
0525	Reserved	N/A	
0526	Qualifying Person SSN - 1, - 2 (SEQ 0214, 0223) of Form 2441 was previously used for same purpose.	F2441-526	Form 2441, Part II, Line 2(b), each 'QualifyingPersonSSN' provided must not be the same as a 'QualifyingPersonSSN' in Part II, Line 2 of Form 2441 in another accepted tax return for the same tax year.
0527	Reserved	N/A	
0528	Form 8863 - Student's SSN (SEQ +0035, 0105, 0175, +0275, 0315, 0355) was previously used to claim Education Credit on another tax return.	F8863-528-02	Each Student SSN that has a value on Form 8863, Line 1(b), or Line 3(b) must not be the same as that in another Form 8863 for the same tax year.
0529	Declaration Control Number (DCN) (SEQ 0008) of the Tax Return Record Identification Page 1 cannot duplicate a DCN on a previously accepted electronic return for the current processing year.	N/A	No DCN in MeF
0530	Reserved	N/A	
0531	Tax Form – A Date of Death is present and prior to current tax year on IRS records for the Primary SSN (SEQ 0010).	IND-531	Valid for 1040/A/EZ/SS(PR) - If Primary Date of Death has a value in the e-File database, then it must not be prior to the Tax Year in the Return Header.
		IND-033	Valid for 1040/A/EZ/SS(PR) - The year of 'PrimaryDateOfDeath' must not be less than Tax Year in the Return Header.
0532	Tax Form – A Date of Death is present and prior to current tax year on IRS records for the Secondary SSN (SEQ 0030).	IND-532	Valid for 1040/A/EZ/SS(PR) - If Spouse Date of Death has a value in the e-File database, then it must not be prior to the Tax Year in the Return Header.
		IND-034	Valid for 1040/A/EZ/SS(PR) - The year of 'SpouseDateOfDeath' must not be less than Tax Year in the Return Header.
0533	Form 1040/1040A – A Date of Death is present and prior to current tax year on IRS records for one or more of the Dependents SSN (SEQ +0175, 0185, 0195, 0205 and/or statement records).	R0000-533-01	Valid for 1040/A - If a Dependent's Date of Death has a value in the e-File database, then it must not be prior to the Tax Year in the Return Header.
	Form 1040-SS (PR) – A Date of Death is present on IRS records for one or more of the Qualifying Child's SSN (SEQ 0175, 0185, 0195, 0205 and/or statement records).	F1040SSPR-533	If a Qualifying Child's Date of Death has a value in the e-File database, then it must not be prior to the Tax Year in the Return Header.
0534	Schedule EIC – A Date of Death is present and prior to current tax year on IRS records for the Qualifying SSN – 1 – 2 or -3 (SEQ 0015, 0085, 0155).	SEIC-F1040-534-01	For each 'QualifyingChildSSN' that has a value on Schedule EIC (Form 1040A or 1040), Line 2, if there is a value for Date of Death in the e-File database, then the Year of Death must not be less than the Tax Year in the Return Header.
0535	Schedule EIC - Qualifying SSN (SEQ 0015, 0085, 0155) of Schedule EIC and the corresponding Year of Birth (SEQ 0020, 0090, 0160) must match data received from the Social Security Administration.	SEIC-F1040-535-01	For each child on Schedule EIC (Form 1040A or Form 1040), Line 2 'QualifyingChildSSN' and Line 3 'ChildYearOfBirth' must match that in the e-File database.
0536-0540	Reserved	N/A	
0541	Form 1040/A – When Filing Status (SEQ 0130) equals "1", "4" or "5", the age of the primary taxpayer must be older than the age of each qualifying child (max of 3) on the Schedule EIC. When Filing Status (SEQ 0130) equals "2", the age of the primary or secondary taxpayer must be older than the age of each of the qualifying child (max of 3) on the Schedule EIC. EXCEPTION: The taxpayer does not have to be older than the qualifying child if the child is permanently and totally disabled.	SEIC-F1040-536-01	Each child in Schedule EIC (Form 1040A or Form 1040) must be younger than the tax payer, if Line 1 checkbox "Single" or Line 4 checkbox "Head of household" or Line 5 checkbox "Qualifying widow(er) with dependent child" is checked ('IndividualReturnFilingStatusCd' has a value 1 or 4 or 5) in the return. If for any child in Schedule EIC (Form 1040A or Form 1040), Line 4b 'ChildPermanentlyDisabledInd' has a choice of "Yes" indicated, this rule does not apply for that child.
		SEIC-F1040-537-01	Each child in Schedule EIC (Form 1040A or Form 1040) must be younger than the primary tax payer or the spouse, if Line 2 checkbox "Married filing jointly" is checked ('IndividualReturnFilingStatusCd' has a value 2) in the return. If for any child in Schedule EIC (Form 1040A or Form 1040), Line 4b 'ChildPermanentlyDisabledInd' has a choice of "Yes" indicated, this rule does not apply for that child.
0542-0543	Reserved	N/A	
0544	Form 1040/1040A/1040-SS (PR) – If the Primary SSN (SEQ 0010) was claimed as a Dependent's or Qualifying Child's SSNs (SEQ 0175, 0185, 0195, 0205) on another return, then no Dependent's or Qualifying Child's SSNs (SEQ 0175, 0185, 0195, 0205) can be claimed on this return.	R0000-544-01	Valid for 1040/A - The Primary SSN must not be the same as a Dependent SSN on another tax return if any dependents are listed in this return.
		F1040SSPR-544	The Primary SSN must not be the same as a Dependent SSN on another tax return if any qualifying children are listed in this return.
0545	Reserved	N/A	
0546	Form 5405- First-Time Homebuyer Credit Repayment Amount (SEQ 0470) cannot exceed the amount of First-Time Homebuyer Credit Received.	F5405-	Business rule is being developed
0547-0562	Reserved	N/A	

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ELF ERC #	ELF Error Reject Code Explanation	MeF Business Rule Number	MeF Business Rule or Reason Why No Rule
0563	Form 1040/1040A - Dependent's SSN (SEQ 0175, 0185, 0195, 0205) with Eligibility for Child Tax Credit (SEQ 0178, 0188, 0198, 0208) equal to "X" was previously used for child tax credit.	F1040-563	Form 1040, for each dependent that has Line 6c(4) checkbox 'EligibleForChildTaxCreditInd' checked, the corresponding Line 6c(2) 'DependentSSN' must only be used once as a qualifying child.
		F1040A-563	Form 1040A, for each dependent that has Line 6c(4) checkbox 'EligibleForChildTaxCreditInd' checked, the corresponding Line 6c(2) 'DependentSSN' must only be used once as a qualifying child.
	Form 1040-SS (PR) – Qualifying Child's SSN (SEQ 0175, 0185, 0195, 0205) was previously used for Child Tax Credit (SEQ 0955).	F1040SSPR-507	'QualifyingChildSSN' on Form 1040-SS (PR), Part I, Line 2(b) was used as 'QualifyingChildSSN' or 'DependentSSN' in a previously accepted tax return for the same tax period.
0564 - 0599	Reserved	N/A	
0600	Form 1040/1040A/104EZ – IRS Master File indicates the taxpayer must file Form 8862 to Claim Earned Income Credit after disallowance. Form 8862 is missing from the tax return and it is required. Note: The IRS may request additional verification in addition to the completed Form 8862.	IND-046	Valid for 1040/A/EZ - Form 8862 must be present in the return. e-File database indicates the taxpayer must file Form 8862 to Claim Earned Income Credit after disallowance.
0601	Reserved	N/A	
0602	Form 8862 - Year for Which You Are Filing This Form (SEQ 0010) must equal the current tax year.	F8862-001	Form 8862, Line 1 'EICEligClnFilingYr' must be equal to the Tax Year in the Return Header.
0603	Tax Forms - The return you submitted was rejected for one of the following reasons: • Form 1040/1040A/1040EZ/1040PR/SS - The Primary SSN (SEQ 0010) of the Tax Form is locked because the Social Security Administration's records identified the taxpayer as being deceased, or because the taxpayer requested it. • Form 1040/1040A/1040EZ - Information on your account indicates that you may not be eligible to file your return electronically. If you received Letter 4869C please refer to that letter for additional information, make corrections and resubmit. Otherwise, please submit a paper return to the processing center appropriate for your address.	R0000-178	Valid for 1040/A/EZ/SS(PR) - The Primary SSN in the Return Header is locked per taxpayer's request or the SSN has been identified as that of a deceased person per Social Security Administration records.
0604	Tax Forms – The Secondary SSN (SEQ 0030) of the Tax Form is locked because the Social Security Administration's records identified the taxpayer as being deceased or because the taxpayer requested it.	R0000-179	Valid for 1040/A/EZ/SS(PR) - The Spouse SSN in the Return Header is locked per taxpayer's request or the SSN has been identified as that of a deceased person per Social Security Administration records.
0605	Reserved	N/A	
0606	Form 1040/1040A/104EZ – IRS Master File indicates the taxpayer is not allowed to claim the Earned Income Credit for this tax year.	F1040-087	If the tax return is not eligible to claim Earned Income Credit, then Form 1040, Line 64a 'EarnedIncomeCreditAmt' must be equal to zero or not be present.
		F1040A-	Business rule is being developed
		F1040EZ-044	Form 1040EZ, Line 8a 'EarnedIncomeCreditAmt' must have a zero value if an amount is entered. e-File database indicates the taxpayer is not allowed to claim Earned Income Credit for this tax year.
0607	Form 8866 – If more than one Form 8866 is present, then only the first occurrence of Form 8866 can have significant data in Total Interest Due on Increase (SEQ 0430) or Total Interest to be Refunded on Decrease (SEQ 0440).	F8866-001	If more than one Form 8866 is present in the return, then only one Form 8866 can have non-zero values on Line 7(d) 'TotalInterestDueOnIncrease' or Line 8(d) 'TotalInterestToBeRefunded'.
0608	Form 5884-B – Add Col. (a) thru (c) on line 9 (Part I & Part II) (SEQ 0260) of F5884-B page 1 must be significant.		Business rule is being developed and will be available for production in February 2012.
0609	Form 5884-B – When Add col (a) thru (c) on line 9 (Part I & Part II) (SEQ 0260) is significant, then it must equal the sum of Smaller of line 8-1 (SEQ 0090) and Smaller of line 7 and line 8-2 (SEQ 0170) and Smaller of line 7 or line 8-3 (SEQ 0250) and Smaller of line 7 or line 8-4 (SEQ 0390) and Smaller of 7 or line 8-5 (SEQ 0470) and Smaller of line 7 or line 8-6 (SEQ 0550) and Smaller of line 7 or line 8-7 (SEQ 0630) and Smaller of line 7 or line 8-8 (SEQ 0710) and Smaller of line 7 or line 8-9 (SEQ 0790) and Smaller of line 7 or line 8-10 (SEQ 0870) and Smaller of line 7 or line 8-11 (SEQ 0950) and Smaller of line 7 or line 8-12 (SEQ 1030).		Business rule is being developed and will be available for production in February 2012.
0610	Tax Form - If Address Ind (SEQ 0097) equals "3" (indicating a foreign country), then the following fields must be present: Foreign Country (SEQ 0061), Foreign Street Address (SEQ 0062), Foreign Province/County (SEQ 0063), Foreign City/State (SEQ 0064), and Foreign Postal Code (SEQ 0067); and the following fields cannot be present: Name Line 2 (SEQ 0070), Street Address (SEQ 0080), City (SEQ 0083), State Abbreviation (SEQ 0087), and Zip Code (SEQ 0095).	N/A	ForeignAddressType schema validation
	If Address Ind (SEQ 0097) is not equal to "3", then the following fields cannot be present: Foreign Country (SEQ 0061), Foreign Street Address (SEQ 0062), Foreign Province/County (SEQ 0063), Foreign City/State (SEQ 0064) and Foreign Postal Code (SEQ 0067).	N/A	ForeignAddressType schema validation

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ELF ERC #	ELF Error Reject Code Explanation	MeF Business Rule Number	MeF Business Rule or Reason Why No Rule
0611	Tax Form - Foreign Province/County (SEQ 0063) and Foreign City/State (SEQ 0064) must be left justified and must contain a minimum of three alpha characters. The only special characters permitted are space, hyphen (-), and slash (/).	N/A	ForeignAddressType schema validation
0612	Tax Form - Foreign Street Address (SEQ 0062) and Foreign Postal Code (SEQ 0067) are alphanumeric and cannot have leading or consecutive embedded spaces. The left-most position must contain an alpha or numeric character. The only special characters permitted are space, hyphen (-), and slash (/).	N/A	ForeignAddressType schema validation
0613	Tax Form - Foreign Country Name (SEQ 0061) must be left justified and must contain a minimum of three alpha characters. This field cannot contain consecutive embedded spaces and must contain only alpha characters and spaces. Do not abbreviate the country name.	N/A	ForeignAddressType schema validation
0614	Tax Form - Earned Income Credit (SEQ 1180) cannot be significant when State Abbreviation (SEQ 0087) equals "AS", "GU", "MP", "PR" or "VI", or when Address Ind (SEQ 0097) equals "3".	F1040-088	If [State Code of the Filer's address in the Return Header is equal to "AS", "GU", "MP", "PR" or "VI"] or [the Filer's address in the Return Header is a foreign address], then Form 1040, Line 64a 'EarnedIncomeCreditAmt' must be equal to zero or not be present.
		F1040A-	Business rule is being developed
0615	Tax Form - If State Abbreviation (SEQ 0087) equals "AS", "GU", "MP", "PR", or "VI"; or Address Ind (SEQ 0097) equals "3"; or any of the following forms are present: Form 4563, Form 5074, Form 8689, Form 8833, Form 8854, Form 8891, then the return must be processed at Austin Submission Processing Center. Form 1040-SS (PR) must be processed at Austin Submission Processing Center.	N/A	MeF handles this differently. No business rule needed.
0616	Form W-2 - When Employee Address Continuation (SEQ 0105) is significant, then a period (.) must be present in Employee State	N/A	USAddressType and OtherForeignAddressType schema validation
	Form W-2G - When Winner's Address Continuation (SEQ 0143) is significant, then a period (.) must be present in Winners' State (SEQ 0146).	N/A	Addresses are handled differently in MeF
	Form 1099-R - When Recipient's Address Continuation (SEQ 0085) is significant, then a period (.) must be present in Recipient's State (SEQ 0092).	N/A	OtherUSAddressType and OtherForeignAddressType schema validation
0617	Form 1040/1040A/1040EZ - Domestic or U.S. Possession return addresses must be expressed in the appropriate domestic fields of the entity section of the tax return.	NA	Schema Validation
0618	Form 5884-B - If Retained Worker's SSN -1 (SEQ 0020) equals "STMbnn" then Form 5884-B Page 2 cannot be present.	N/A	Retained Worker's SSN is a repeating group in schema. No Business Rule is required.
0619	Form 8379 - First Injured Spouse Box (SEQ 0159) and Second Injured Spouse Box (SEQ 0172) cannot both equal "X" and cannot both equal blank.	F8379-001	There must be at least one checkbox 'InjuredSpouseInd' checked on Form 8379, Line 10.
		F8379-002	There must be no more than one checkbox 'InjuredSpouseInd' checked on Form 8379, Line 10.
0620	Form 8379 - When Form 8379 is present, the following fields must be significant: either First Injured Spouse Box (SEQ 0159) or Second Injured Spouse Box (SEQ 0172), and either Community Property State-Yes Box (SEQ 0085) or Community Property State-No Box (SEQ 0095).	N/A	This rule is enforced through the Schema. The fields were made mandatory with a minimum value of 1.
0621	Form 8379 - When Community Property State Yes Box (SEQ 0085) equals "X", one or more of the following community state's abbreviation must be significant: SEQ 0096 Community Property State Abbreviation for Arizona; SEQ 0097 Community Property State Abbreviation for California; SEQ 0098 Community Property State Abbreviation for Idaho; SEQ 0099 Community Property State Abbreviation for Louisiana; SEQ 0101 Community Property State Abbreviation for Nevada; SEQ 0102 Community Property State Abbreviation for New Mexico; SEQ 0103 Community Property State Abbreviation for Texas; SEQ 0104 Community Property State Abbreviation for Washington; and/or SEQ 0105 Community Property State Abbreviation for Wisconsin. See Attachment 5 - Community Property States Abbreviations	F8379-003	If Form 8379, Line 5 'CommunityPropertyStateInd' has a choice of "Yes" indicated, then Line 5 'CommunityPropertyStateCd' must have a value.
0622	Form 8379 - When Total Other Income-Joint Return (SEQ 0210) is significant, then it must equal the sum of Total Other Income-Injured Spouse (SEQ 0220) and Total Other Income-Other Spouse (SEQ 0230).	F8379-004	If Form 8379, Line 13b(a) Joint Return 'TotalOtherIncomeAmt' must be equal to the sum of Line 13b(b) Injured Spouse 'TotalOtherIncomeAmt' and Line 13b(c) Other Spouse 'TotalOtherIncomeAmt'.
	If Total Other Income - Injured Spouse (SEQ 0220) is significant, then Total Other Income - Joint return (SEQ 0210) and Total Other Income - Other Spouse (SEQ 0230) must also be significant.		

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ELF ERC #	ELF Error Reject Code Explanation	MeF Business Rule Number	MeF Business Rule or Reason Why No Rule
	If Total Other Income - Other Spouse (SEQ 0230) is significant, then Total Other Income - Joint Return (SEQ 0210) and Total Other Income - Injured Spouse (SEQ 0220) must also be significant.		
0623	Form 8379 - When Wages - Joint Return (SEQ 0188) is significant, then it must equal the sum of Wages - Injured Spouse (SEQ 0190) and Wages - Other Spouse (SEQ 0200). If Wages - Injured Spouse (SEQ 0190) is significant, then Wages - Joint Return (SEQ 0188) and Wages - Other Spouse (SEQ 0200) must also be significant. If Wages - Other Spouse (SEQ 0200) is significant, then Wages - Joint Return (SEQ 0188) and Wages - Injured Spouse (SEQ 0190) must also be significant.	F8379-015	If Form 8379, Line 13a(a) Joint Return 'WagesAmt' must be equal to the sum of Line 13a(b) Injured Spouse 'WagesAmt' and Line 13a(c) Other Spouse 'WagesAmt'.
0624	Form 8379 - When Standard or Itemized Deduction-Joint Return (SEQ 0540) is significant, then it must equal the sum of Standard or Itemized Deduction-Injured Spouse (SEQ 0550) and Standard or Itemized Deduction-Other Spouse (SEQ 0560). If Standard or Itemized Deduction - Injured Spouse (SEQ 0550) is significant, then Standard or Itemized Deduction - Joint Return (SEQ 0540) and Standard or Itemized deduction - Other Spouse (SEQ 0560) must also be significant. If Standard or Itemized Deduction - Other Spouse (SEQ 0560) is significant, then Standard or Itemized Deduction - Joint Return (SEQ 0540) and Standard or Itemized Deduction - Injured Spouse (SEQ 0550) must also be significant. UWR 45928	F8379-005	If Form 8379, Line 15a Joint Return 'StandardOrItemizedDeductionAmt' must be equal to the sum of Line 15b Injured Spouse 'StandardOrItemizedDeductionAmt' and Line 15c Other Spouse 'StandardOrItemizedDeductionAmt'.
0625	Form 8379 - When Exemptions-Joint Return (SEQ 0570) is significant, then it must equal the sum of Exemptions - Injured Spouse (SEQ 0580) and Exemptions - Other Spouse (SEQ 0590). If Exemptions - Injured Spouse (SEQ 0580) is significant, then Exemptions - Joint Return (SEQ 0570) and Exemptions - Other Spouse (SEQ 0590) must also be significant. If Exemptions - Other Spouse (SEQ 0590) is significant, then Exemptions - Joint Return (SEQ 0570) and Exemptions - Injured Spouse (SEQ 0580) must also be significant.	F8379-006	If Form 8379, Line 16a Joint Return 'AllocatedExemptionCnt' must be equal to the sum of Line 16b Injured Spouse 'AllocatedExemptionCnt' and Line 16c Other Spouse 'AllocatedExemptionCnt'.
0626	Form 8379 - When Credits-Joint Return (SEQ 0600) is significant, then it must equal the sum of Credits-Injured Spouse (SEQ 0610) and Credits-Other Spouse (SEQ 0620) must equal Credits-Joint Return (SEQ 0600). If Credits-Injured Spouse (SEQ 0610) is significant, then Credits - Joint Return (SEQ 0600) and Credits - Other Spouse (SEQ 0620) must also be significant. If Credits - Other Spouse (SEQ 0620) is significant, then Credits - Joint Return (SEQ 0600) and Credits - Injured Spouse (SEQ 0610) must also be significant.	F8379-008	If Form 8379, Line 17a Joint Return 'CreditAmt' must be equal to the sum of Line 17b Injured Spouse 'CreditAmt' and Line 17c Other Spouse 'CreditAmt'.
0627	Form 8379 - When Estimated Tax Payments-Joint Return (SEQ 0690) is significant, then it must equal the sum of Estimated Tax Payments-Injured Spouse (SEQ 0700) and Estimated Tax Payments - Other Spouse (SEQ 0710). If Estimated Tax Payments - Injured Spouse (SEQ 0700) is significant, then Estimated Tax Payments - Joint Return (SEQ 0690) and Estimated Tax Payments - Other Spouse (SEQ 0710) must also be significant. If Estimated Tax Payments - Other Spouse (SEQ 0710) is significant, then Estimated Tax Payments - Joint Return (SEQ 0690) and Estimated Tax Payments - Injured Spouse (SEQ 0700) must also be significant.	F8379-009 F8379-007	If Form 8379, Line 20a Joint Return 'EstimatedTaxPaymentAmt' must be equal to the sum of Line 20b Injured Spouse 'EstimatedTaxPaymentAmt' and Line 20c Other Spouse 'EstimatedTaxPaymentAmt'. Valid for 1040 and 1040A - If Form 8379, Line 16a Joint Return 'AllocatedExemptionCnt' has a non-zero value, then it must be equal to Line 6d 'TotalExemptionsCnt' in the return.
0628	Form 8379 - When Form 8379 is present, Form 2555/2555EZ, 8833, 8854, 8888 and 8891 must not be present.	F8379-019	Valid for 1040 - If Form 8379 is present in the return, then the following forms must not be present in the return: (2555 or 2555EZ or 8833 or 8888 or 8891 or 4563 or 5074 or 8689).
0629	Form 8379 - When Form 8379 is present, the following fields on Form 1040/A/EZ must not be present: Foreign Country (SEQ 0061), Foreign Street (SEQ 0062), Foreign Province/County (SEQ 0063), Foreign City/State (SEQ 0064), and Foreign Postal Code (SEQ 0067).	F8379-011	If Form 8379 is present in the return, then Filer must not have a 'ForeignAddress' in the Return Header.
0630	Form 8379 - When Form 8379 is present, the State Abbreviation (SEQ 0087) of Form 1040/A/EZ cannot equal "AS", "GU", "MP", "PR", or "VI".	F8379-012	If Form 8379 is present in the return, then the 'State' of Filer address in the Return Header must not have the value "PR" or "VI".
	When Form 8379 is present, 4563, 5074, and 8689 must not be present.	F8379-019	Valid for 1040 - If Form 8379 is present in the return, then the following forms must not be present in the return: (2555 or 2555EZ or 8833 or 8888 or 8891 or 4563 or 5074 or 8689).
0631	Form 8379 - When 8379 is present, Filing Status (SEQ 0130) of Form 1040/1040A must equal "2" (Married Filing Joint) or Secondary SSN (SEQ 0030) of Form 1040EZ must be present.	F8379-013 F8379-014	Valid for 1040/A - If Form 8379 is present in the return, then the filing status of the return must be "Married filing jointly" (element 'IndividualReturnFilingStatusCd' must have the value 2). Valid for 1040EZ - If Form 8379 is present in the return, then 'SpouseSSN' must have a value.

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ELF ERC #	ELF Error Reject Code Explanation	MeF Business Rule Number	MeF Business Rule or Reason Why No Rule
0632	Form 5471 – When Category of Filer-3 (SEQ 0135) is significant, Category 3 Attachment (SEQ 0136) must equal "STMbnn".	F5471-046	If Form 5471, Line B(3) 'CategoryOfFiler3' checkbox is checked, then "Category 3 Filer Statement" [Category3FilerStatement] must be attached to Line B (3).
	When Other Income (Functional Currency) (SEQ 2110) or Other Income (U.S. Dollars) (SEQ 2130) is significant, Attach Schedule-Other Income (SEQ 2140) must equal "STMbnn".	F5471-047	If Form 5471, Schedule C, Line 8 'ForeignOtherIncome' has a non-zero value, then "Other Income Form 5471 Statement" [OtherIncomeForm5471Statement] must be attached to Schedule C, Line 8.
		F5471-048	If Form 5471, Schedule C, Line 8'USOtherIncome' has a non-zero value then "Other Income Form 5471 Statement" [OtherIncomeForm5471Statement] must be attached to Schedule C, Line 8.
	When Other Deductions (Functional Currency) (SEQ 2290) or Other Deductions (U.S. Dollars) (SEQ 2310) is significant, Attach Schedule-Other Deductions (SEQ 2320) must equal "STMbnn".	F5471-049	If Form 5471, Schedule C, Line 16 'ForeignOtherDeductions' has a non-zero value, then Itemized "Other Deductions Schedule " [ItemizedOtherDeductionsSchedule2] must be attached to Schedule C, Line 16.
		F5471-050	If Form 5471, Schedule C, Line 16 'USOtherDeductions' has a non-zero value, then "Other Deductions Schedule " [ItemizedOtherDeductionsSchedule2] must be attached to Schedule C, Line 16.
	When Other Current Assets – Beginning (SEQ 2770) or Other Current Assets - End (SEQ 2790) is significant, Other Current Assets (Attach Schedule) (SEQ 2800) must equal "STMbnn".	F5471-051	If Form 5471, Schedule F, Line 4(a) 'BegnAcctPrdOtherCurrentAssets' has a non-zero value, then "Itemized Other Current Assets Schedule" [ItemizedOtherCurrentAssetsSchedule] must be attached to Schedule F, Line 4(a).
		F5471-052	If Form 5471, Schedule F, Line 4(b) 'EndAcctPrdOtherCurrentAssets' has a non-zero value, then "Itemized Other Current Assets Schedule" [ItemizedOtherCurrentAssetsSchedule] must be attached to Schedule F, Line 4(b).
	When Investment In Subsidiaries – Beginning (SEQ 2830) or Investment In Subsidiaries – End (SEQ 2850) is significant, Investment In Subsidiaries (Attach Schedule)(SEQ 2860) must equal "STMbnn".	F5471-053	If Form 5471, Schedule F, Line 6(a) 'BegnAcctPeriodInvestInSbsds' has a non-zero value, then "Investment In Subsidiaries Statement" [InvestmentInSubsidiariesStm] must be attached to Schedule F, Line 6(a).
		F5471-054	If Form 5471, Schedule F, Line 6(b) 'EndAcctPeriodInvestInSbsds' has a non-zero value, then "Investment In Subsidiaries Statement" [InvestmentInSubsidiariesStm] must be attached to Schedule F, Line 6(b).
	When Other Investments – Beginning (SEQ 2870) or Other Investments – End (SEQ 2890) is significant, Other Investments (Attach Schedule) (SEQ 2900) must equal "STMbnn".	F5471-055	If Form 5471, Schedule F, Line 7(a) 'BegnAcctPrdOtherInvestments' has a non-zero value, then "Itemized Other Investments Schedule" [ItemizedOtherInvestmentsSchedule] must be attached to Schedule F, Line 7(a).
		F5471-056	If Form 5471, Schedule F, Line 7(b) 'EndAcctPeriodOtherInvestments' has a non-zero value, then "Itemized Other Investments Schedule" [ItemizedOtherInvestmentsSchedule] must be attached to Schedule F, Line 7(b).
	When Other Assets – Beginning (SEQ 3090) or Other Assets – End (SEQ 3110) is significant, Other Assets (Attach Schedule) (SEQ 3120) must equal "STMbnn".	F5471-057	If Form 5471, Schedule F, Line 12(a) 'BeginningAcctPeriodOtherAssets' has a non-zero value, then "Itemized Other Assets Schedule" [ItemizedOtherAssetsSchedule] must be attached to Schedule F, Line 12(a).
		F5471-058	If Form 5471, Schedule F, Line 12(b) 'EndAcctPeriodOtherAssets' has a non-zero value, then "Itemized Other Assets Schedule" [ItemizedOtherAssetsSchedule] must be attached to Schedule F, Line 12(b).
	When Other Current Liabilities – Beginning (SEQ 3170) or Other Current Liabilities – End (SEQ 3190) is significant, Other Current Liabilities (Attach Schedule) (SEQ 3200) must equal "STMbnn".	F5471-059	If Form 5471, Schedule F, Line 15(a) 'BegnAcctPrdOtherCurrentLiab' has a non-zero value, then "Itemized Other Current Liabilities Schedule" [ItemizedOtherCurrentLiabilitiesSchedule] must be attached to Schedule F, Line 15(a).
		F5471-060	If Form 5471, Schedule F, Line 15(b) 'EndAcctPrdOtherCurrentLiab' has a non-zero value, then "Itemized Other Current Liabilities Schedule" [ItemizedOtherCurrentLiabilitiesSchedule] must be attached to Schedule F, Line 15(b).
	When Other Liabilities – Beginning (SEQ 3230) or Other Liabilities – End (SEQ 3250) is significant, Other Liabilities (Attach Schedule) (SEQ 3260) must equal "STMbnn".	F5471-061	If Form 5471, Schedule F, Line 17(a) 'BegnAcctPrdOtherLiabilities' has a non-zero value, then "Itemized Other Liabilities Schedule" [ItemizedOtherLiabilitiesSchedule] must be attached to Schedule , Line 17(a).
		F5471-062	If Form 5471, Schedule F, Line 17(b) 'EndAcctPrdOtherLiabilities' has a non-zero value, then "Itemized Other Liabilities Schedule" [ItemizedOtherLiabilitiesSchedule] must be attached to Schedule F, Line 17(b).
	When Paid-in or Capital Surplus – Beginning (SEQ 3305) or Paid-in or Capital Surplus – End (SEQ 3315) is significant, Paid-in	F5471-063	If Form 5471, Schedule F, Line 19(a) 'BeginningAcctPrdPaidInSurplus' has a non-zero value, then "Paid-In Or Capital Surplus Reconciliation Statement" [PaidInOrCapSurplusRecndStm] must be attached to Schedule F, Line 19(a).

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ELF ERC #	ELF Error Reject Code Explanation	MeF Business Rule Number	MeF Business Rule or Reason Why No Rule
	or Capital Surplus (Attach Reconciliation) (SEQ 3320) must equal "STMbnn".	F5471-064	If Form 5471, Schedule F, Line 19(b) 'EndAccountingPrdPaidInSurplus' has a non-zero value, then "Paid-In Or Capital Surplus Reconciliation Statement" [PaidInOrCapSurplusRecncdStmt] must be attached to Schedule F, Line 19(b).
	When Own 10% Interest in a Partnership – Yes (SEQ 3410) is significant, Own 10% Yes Attachment (SEQ 3425) must equal "STMbnn".	F5471-065	If Form 5471, Schedule G, Line 1 'Owns10PctOrMoreFrgrnPartnership' has a choice of "Yes" indicated, then "Owns Foreign Partnership Statement" [OwnsForeignPartnershipStmt] must be attached to Schedule G, Line 1.
	When Own Foreign Entities – Yes (SEQ 3450) is significant, Own Foreign Entities Yes Attachment (SEQ 3465) must equal "STMbnn" or Paper Document Indicator 2 (Form 8858) (SEQ 0153) of the Summary Record must contain "1".	F5471-066	If Form 5471, Schedule G, Line 3 'OwnsAnyForeignEntities' has a choice of "Yes" indicated, then "Owns Foreign Entities Statement" [OwnsForeignEntitiesStatement] must be attached to Schedule G, Line 3 or the 'Form8858PaperDocumentInd' in the Return Header must have a choice of "Yes" indicated.
	When Other Earnings (Net Additions) (SEQ 3620) or Other Earnings (Net Subtractions) (SEQ 3630) is significant, Other Earnings (Attach Schedule) (SEQ 3635) must equal "STMbnn".	F5471-067	If Form 5471, Schedule H, Line 2(h) 'OtherAdjustmentsNetAddition' has a non-zero value, then "Earnings And Profits Other Adjustments Statement" [EarningsAndProfitsOtherAdjStmt] must be attached to Schedule H, Line 2(h).
		F5471-068	If Form 5471, Schedule H, Line 2(h) 'OtherAdjNetSubtraction' has a non-zero value, then "Earnings And Profits Other Adjustments Statement" [EarningsAndProfitsOtherAdjStmt] must be attached to Schedule H, Line 2(h).
	When Income of Foreign Corporation Blocked (Yes Box) (SEQ 3790) or Did Any Become Unblocked (Yes Box) (SEQ 3800) is significant, Statement (If Yes, Explain) (SEQ 3810) must equal "STMbnn".	F5471-069	If Form 5471, Schedule I, 'AnyIncomeBlocked' has a choice of "Yes" indicated, then "Explanation Of Blocked Income Statement" [ExplanationOfBlockedIncomeStmt] must be attached to Schedule I, 'AnyIncomeBlocked'.
		F5471-070	If Form 5471, Schedule I, 'IncomeBecomeUnblockedThisTY' has a choice of "Yes" indicated, then "Explanation Of Blocked Income Statement" [ExplanationOfBlockedIncomeStmt] must be attached to Schedule I, 'IncomeBecomeUnblockedThisTY'.
0633	Form 5471 – The following fields must be positive: SEQs 2730, 2740, 2930, 2940, 2970, 2980, 3070, 3080, 3350 and 3360.	F5471-045	Form 5471 Schedule F, Line 2b(a), "BegngAcctPrdTrdNtsLessBadDebt", Line 2b(b), "EndAcctPrdTrdNotesLessBadDebt", Line 8b(a), "BegngAcctPrdAssetsLessDeprec", Line 8b(b), "EndAcctPrdAssetsLessDeprec", Line 9b(a), "BegngAcctPrdAstLessDepletion", Line 9b(b), "EndAcctPrdAstLessDepletion", Line 11d(a), "BegngAcctPrdAssetsLessAmortz", Line 11d(b), "EndAcctPrdAssetsLessAmortz", Line 21a, "BegngAcctPrdRtnEarnLessTrStock", Line 21b, "EndAcctPrdRtnEarnLessTrStock" must not have a value less than zero.
634	Form 8379 - When Adjustments to Income - Joint Return (SEQ 0480) is significant, then it must equal the sum of Adjustments to Income - Injured Spouse (SEQ 0490) and Adjustments to Income - If Adjustments to Income - Injured Spouse (SEQ 0490) is significant, then Adjustments to Income - Joint Return (SEQ 0480) and Adjustments to Income - Other Spouse (SEQ 0500) must also be significant. If Adjustments to Income - Other Spouse (SEQ 0500) is significant, then Adjustments to Income - Joint Return (SEQ 0480) and Adjustments to income - Injured Spouse (SEQ 0490) must also be significant.	F8379-016	If Form 8379, Line 14a Joint Return 'IncomeAdjustmentAmt' must be equal to the sum of Line 14b Injured Spouse 'IncomeAdjustmentAmt' and Line 14c Other Spouse 'IncomeAdjustmentAmt'.
0635	Form 8379 - When Other Taxes - Joint Return (SEQ 0630) is significant, then it must equal the sum of Other Taxes - Injured Spouse (SEQ 0640) and Other Taxes - Other Spouse (SEQ 0650). If Other Taxes - Injured Spouse (SEQ 0640) is significant, then Other Taxes - Joint Return (SEQ 0630) and Other Taxes - Other Spouse (SEQ 0650) must also be significant. If Other Taxes - Other Spouse (SEQ 0650) is significant, then Other Taxes - Joint Return (SEQ 0630) and Other Taxes - Injured Spouse (SEQ 0640) must also be significant.	F8379-017	If Form 8379, Line 18a Joint Return 'OtherTaxesAmt' must be equal to the sum of Line 18b Injured Spouse 'OtherTaxesAmt' and Line 18c Other Spouse 'OtherTaxesAmt'.
0636	Form 8865 – For Each Form 8865 present, when Category 2 Filer (SEQ 0090) is significant, at least one Schedule K-1 (Form 8865) must be present.	F8865-193	If Form 8865, Line A2 'Category2Filer' checkbox is checked, then at least one Schedule K-1 (Form 8865), must be attached to the return.
0637	Form 8865 – Business Activity Code (SEQ 0690) must be within the valid range (111100 – 813000).	N/A	Schema Validation
0638	Form 8865 – When Owns Constructive Interest (SEQ 1045) is significant, all of the following fields must be significant: Name Constructive Ownership (SEQ 1050), Address Constructive Ownership (SEQ 1060), City Constructive Ownership (SEQ 1070), State Constructive Ownership (SEQ 1080), Zip Code Constructive Ownership (SEQ 1090) and Identifying Number Constructive Ownership (SEQ 1100).	F8865-194	If Form 8865, Schedule A, checkbox b 'OwnsConstructiveInterest' is checked, then data in the following must be provided: 'ConstructiveOwnerName' or 'ConstructiveOwnerPersonName', 'ConstructiveOwnerUSAddress' or 'ConstructiveOwnerFrgrnAddress', 'ConstructiveOwnerSSN' or 'ConstructiveOwnerEIN' or 'MissingEINReason'.

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ELF ERC #	ELF Error Reject Code Explanation	MeF Business Rule Number	MeF Business Rule or Reason Why No Rule
0639	Form 8865 – When Total (SEQ 2240) is significant, Gross Receipts or Sales (SEQ 2220) or Less Returns and Allowances (SEQ 2230) must be significant.	F8865-195	If Form 8865, Schedule B, Line 1c 'NetOfSales' has a non-zero value, then either Schedule B, Line 1a 'GrossReceiptsOrSales' or Schedule B, Line 1b 'LessReturnsAndAllowances' must have a non-zero value.
0640	Form 8865 – When Gross Profit (SEQ 2260) is significant, Total (SEQ 2240) or Cost of Goods Sold (SEQ 2250) must be significant.	F8865-196	If Form 8865, Schedule B, Line 3 'GrossProfit' has a non-zero value, then Schedule B, Line 1c 'NetOfSales' or Schedule B, Line 2 'CostOfGoodsSold' must have a non-zero value.
0641	Form 8865 – When Net Farm Profit (Loss) (SEQ 2280) is significant, Schedule F (Form 1040) must be present.	F8865-198	If Form 8865, Schedule B, Line 5 'NetFarmProfitLoss' has a non-zero value, then Schedule-F (Form 1040) must be attached to line 5.
0642	Form 8865 – When Total Income (Loss) (SEQ 2310) is significant, one of the following fields must be significant: Gross Profits (SEQ 2260), Ordinary Income (Loss) (SEQ 2270), Net Farm Profit (Loss) (SEQ 2280), Net Gain (Loss) (SEQ 2290) or Other Income (Loss) (SEQ 2300).	F8865-197	If form 8865, Schedule B, Line 8 'TotalIncomeLoss' has a non-zero value, then at least one of the following must have a non-zero value: Schedule B, Line 3 'GrossProfit', Schedule B, Line 4 'OrdinaryIncomeLossOtherPrtsHP', Schedule B, Line 5 'NetFarmProfitLoss', Schedule B, Line 6 'NetGainFromForm4797', or Schedule B, Line 7 'OtherIncomeLoss'.
0643	Form 8865 – When Total Deductions (SEQ 2450) is significant, one of the following fields must be significant: Salaries & Wages (SEQ 2320), Guaranteed Payments to Partners (SEQ 2330), Repairs & Maintenance (SEQ 2340), Bad Debts (SEQ 2350), Rent(SEQ 2360), Taxes & Licenses (SEQ 2370), Interest (SEQ 2380), Depreciation (SEQ 2390), Less Depreciation Reported on Schedule A (SEQ 2400), Depletion (SEQ 2410), Retirement Plans (SEQ 2420), Employee Benefit Programs (SEQ 2430) or Other Deductions (SEQ 2440).	F8865-199	If Form 8865, Schedule B, Line 21 'TotalDeductions' has a non-zero value, then at least one of the following must have a non-zero value: Schedule B Line 9 'SalariesAndWages', or Schedule B, Line 10 'GuaranteedPaymentsToPartners', or Schedule B, Line 11 'RepairsAndMaintenance', or Schedule B, Line 12 'BadDebts', or Schedule B, Line 13 'Rent', or Schedule B, Line 14 'TaxesAndLicenses', or Schedule B, Line 15 'Interest', or Schedule B Line 16a 'Depreciation', or Schedule B, Line 16b 'LessDepreciation', or Schedule B, Line 17 'Depletion', or Schedule B, Line 18 'RetirementPlans', or Schedule B, Line 19 'EmployeeBenefitPrograms', or Schedule B, Line 20 'OtherDeductions'.
0644	Form 8865 – When Net S-T Capital Gain (Loss) (SEQ 2750) is significant, Net S-T Entire Year Capital Gain (Loss) (SEQ 3230) or Other Income (Loss) (SEQ 3280) must be significant.	F8865-200	If Form 8865, Schedule D Line 6(f) 'NetSTCapitalGainOrLossEntireYr' has a non-zero value, then Schedule K, Line 8 'NetShortTermCapitalGainLoss' or Schedule K, Line 11 'OtherIncomeLoss' must have a non-zero value.
0645	Form 8379 - When Federal Income Tax Withheld - Joint Return (SEQ 0660) is significant, then it must equal the sum of Federal Income Tax Withheld - Injured Spouse (SEQ 0670) and Federal Income Tax Withheld - Other Spouse (SEQ 0680). If Federal Income Tax Withheld - Injured Spouse (SEQ 0670) is significant, then Federal Income Tax Withheld - Joint Return (SEQ 0660) and Federal Income Tax Withheld - Other Spouse (SEQ 0680) must also be significant. If Federal Income Tax Withheld - Other Spouse (SEQ 0680) is significant, then Federal Income Tax Withheld - Joint Return (SEQ 0660) and Federal Income Tax Withheld - Injured Spouse (SEQ 0670) must also be significant. UWR 45928	F8379-018	If Form 8379, Line 19a Joint Return 'FederalIncomeTaxWithheldAmt' must be equal to the sum of Line 19b Injured Spouse 'FederalIncomeTaxWithheldAmt' and Line 19c Other Spouse 'FederalIncomeTaxWithheldAmt'.
0646	Form 8865 – When Net Long-Term Capital Gain (Loss) (SEQ 3130) is significant, Net L-T Capital Gain (Loss) (SEQ 3240) or Other Income (Loss) (SEQ 3280) must be significant.	F8865-201	If Form 8865, Schedule D, Line 13(f) 'NetLTCGLossEntireYear' has a non-zero value, then Schedule K Line 9a 'NetLongTermCapitalGainLoss' or Schedule K Line 11 'OtherIncomeLoss' must have a non-zero value.
0647	Form 8865 – When Net Section 1231 Gain (Loss) (SEQ 3270) is significant, Form 4797 must be present	F8865-188	If Form 8865, Schedule K, Line 10 'NetSection1231GainLoss' has a non-zero value, then Form 4797 must be attached.
0648	Form 8865 – When Rehabilitation Expenditures Rental Real Estate (SEQ 3410) is significant, Form 3468 must be present.	F8865-150	If Form 8865, Schedule K Line 15c 'QlfyRehbltExpendRentalREActy' has a non-zero value, then Form 3468 must be attached to Line 15c.
0649	Form 5884-B – Identifying Number of taxpayer (SEQ 0010) on the Form 5884-B must be significant and equal To Primary SSN (SEQ 0010) or Secondary SSN (SEQ 0030) from Form 1040.	N/A	Schema Validation
0650	Reserved	N/A	
0651	Form 5884-B – If any field of the following “retained worker group” significant, then all fields in that group must be significant: Multiply line 3 by 80%(SEQ 0050, 0130, 0210, 0350, 0430, 0510, 0590, 0670, 0750, 0830 and 0990), Retained Worker SSN(SEQ 0020, 0100, 0180, 0320, 0400, 0480, 0560, 0640, 0720, 0810, 0880, 0960), First date of employment for worker(SEQ 0030, 0110, 0190, 0330, 0410, 0490, 0570, 0650, 0730, 0890 and 0970), Retained Workers' Wages 1st 26 weeks of employment(SEQ 0040, 0120, 0200, 0340, 0420, 0500, 0580, 0740, 0820, 0900 and 0980), Retained Workers' Wages 2nd 26 weeks of employment(SEQ 0060, 0140, 0220, 0360, 0440, 0520, 0600, 0680, 0760, 0840, 0920 and 1000), Add lines 3 and 5(SEQ 0070, 0150, 0230, 0370, 0450, 0530, 0610, 0690, 0770, 0850, 0930 and 1010), Multiply line 6 by 6.2%(SEQ 0080, 0160, 0240, 0380, 0460 0540, 0620, 0700, 0780 and 0860), and Smaller of line 7 or line 8(SEQ 0090, 0170, 0250, 0390, 0470, 0550, 0630, 0710, 0790, 0870, 0850 and 1030).		Business rule is being developed and will be available for production in February 2012.

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ELF ERC #	ELF Error Reject Code Explanation	MeF Business Rule Number	MeF Business Rule or Reason Why No Rule
0652	Form 5884-B If any field Smaller of line 7 or line 8 (SEQ 0090, 0170, 0250, 0390, 0470, 0550, 0630, 0710, 0790, 0870, 0950 and 1030) is significant then Add Col (a) thru (c) on line 9 (Part I & Part II) (SEQ 0260 must be significant and equal the total of all line 9 columns (a) thru (c)).		Business rule is being developed and will be available for production in February 2012.
0653	Form 8586 - If Current Year Credit before 2008 (SEQ 0110) or Current Year Credit after 2007 (SEQ 0260) is significant, one or more Forms 8609-A must be present.	N/A	MeF does not count the number of the Form 8609-A by line number
0654	Form 8586 - If Number of Forms 8609-A Attached before 2008 (SEQ 0020) or Number of Forms 8609-A Attached after 2007 (SEQ 0160) is significant, a matching number of Forms 8609-A must be present.	N/A	MeF does not count the number of Form 8609-A by line number
0655	Form 8865 – If File Form 1065 (SEQ 0800) equals "X", then the EIN Foreign Partnership (SEQ 0650) must be numeric and the first two positions must be equal to a valid District Office Code. Refer to Attachment 7 for EIN Prefix Codes.	F8865-202	If Form 8865, Line G2 'FileForm1065or1065B' checkbox is checked and Line F2 'ForeignPartnershipEIN' is present, then the first two Digits of Line F2 'ForeignPartnershipEIN' must equal an established District Office Code.
0656	Form 1040 – If Form 8801 Block (SEQ 1206) equals "X", then Form 8801 must be present.	F1040-279	If Form 1040, Line 70c checkbox 'Form8801Ind2' is checked, then Form 8801 must be attached to Line 70c. (this rule is being updated)
		F1040-280	If Form 1040, Line 53b checkbox 'Form8801Ind' is checked, then Form 8801 must be attached to Line 53b.
0657-0658	Reserved	N/A	
0659	Form 5695 – If Nonbusiness Energy Property Credit (SEQ 0175) is significant, than Main Home Located in Unites States – Yes (SEQ 0020), Street Address (SEQ 0032), City (SEQ 0034), State Abbreviation (SEQ 0036), Zip Code (SEQ 0038), New Main Home Construction – Yes (SEQ 0040) or New Main Home Construction – No (SEQ 0042) must also be significant.	F5695-006	New Business Rule will be added If Form 5695, Line 14 'NonBusinessEnergyCrAmt' has a value greater than zero, then Line 1a 'HomeLocatedinUSAInd' must have a choice of "Yes" indicated.
		F5695-007	If Form 5695, Line 14 'NonBusinessEnergyCrAmt' has a value greater than zero, then Line 1b 'EgyPropCrMainHomeUSAddress' must have a value.
		F5695-008	If Form 5695, Line 14 'NonBusinessEnergyCrAmt' has a value greater than zero, then Line 1c 'ImprvRltdToConstMainHomeInd' must have a choice of "Yes" or "No" indicated.
0660	Form 5695 – If Residential Energy Efficient Property Credit (SEQ 0335) is significant, then Main Home Located in United States – Yes (SEQ 0282), Street Address (SEQ 0285), City (SEQ 0287), State Abbreviations (SEQ 0289) and Zip Code (SEQ 0290) must also be significant.	N/A	LEGACY deleted their ERC, MeF will not create BR.
	Form 8865 – When Number of Foreign Disregarded Entities (SEQ 0960) is significant, Attach List of Entities (SEQ 0965) must equal "STMbnn" or Paper Document Indicator 2 (Form 8858) (SEQ 0153) of the Summary Record must contain "1".	F8865-203	If Form 8865, Line G6 'NumOfFrnDisregardedEntOwned' has a non-zero value, then "IRS8858" must be attached to form 8865. (Note: This rule will be deleted. When Form 8865 is filed with a Form 1040 submission, the Form 8858 is not permitted as a Dependency for Tax Year 2011.)
	When Ordinary Income (Loss) (SEQ 2270) is significant, Ordinary Income (Loss) (Attach Schedule) (SEQ 2275) must equal "STMbnn".	F8865-204	If Form 8865, Schedule B, Line 4 'OrdinaryIncomeLossOtherPrtsHp' has a non-zero value, then "Itemized Ordinary Income Loss Statement" [ItemizedOrdinaryIncomeLossStatement] must be attached to Schedule B, Line 4.
	When Other Income (Loss) (SEQ 2300) is significant, Other Income (Loss) (Attach Schedule) (SEQ 2305) must equal "STMbnn".	F8865-205	If Form 8865, Schedule B, Line 7 'OtherIncomeLoss' has a non-zero value, then "Itemized Other Income Loss Schedule" [ItemizedOtherIncomeLossSchedule] must be attached to Schedule B, Line 7.
	When Other Deductions (SEQ 2440) is significant, Other Deductions (Attach Schedule) (SEQ 2445) must equal "STMbnn".	F8865-206	If Form 8865, Schedule B, Line 20 'OtherDeductions' has a non-zero value, then "Itemized Other Deductions Schedule" [ItemizedOtherDeductionsSchedule2] must be attached to Schedule B, Line 20.
	When Expenses From Other Rental Activities (SEQ 3180) is significant, Expenses (Attach Schedule) (SEQ 3185) must equal "STMbnn".	F8865-207	If Form 8865, Schedule K, Line 3b 'ExpensesFromOtherRentalActy' has a non-zero value, then "Expenses From Other Rental Activities Schedule" [ExpensesFromOtherRentalActivitiesSchedule] must be attached to Schedule K, Line 3b.
	When Other Income (Loss) (SEQ 3280) is significant, Other Income (Loss) (Attach Schedule) (SEQ 3285) must equal "STMbnn".	F8865-208	If Form 8865, Schedule K, Line 11 'OtherIncomeLoss' has a non-zero value, then "Itemized Other Income Loss Schedule" [ItemizedOtherIncomeLossSchedule] must be attached to Schedule K, Line 11.
	When Contributions (SEQ 3300) is significant, Charitable Contributions (Attach Schedule) (SEQ 3305) must equal "STMbnn".	F8865-209	If Form 8865, Schedule K, Line 13a 'CharitableContributions' has a non-zero value, then "Charitable Contribution Schedule" [CharitableContributionSchedule] must be attached to Schedule K, Line 13a.
	When Other Deductions (SEQ 3350) is significant, Other Deductions (Attach Schedule) (SEQ 3355) must equal "STMbnn".	F8865-210	If Form 8865, Schedule K, Line 13d 'OtherDeductionsAmt' has a non-zero value, then "Itemized Other Deductions Schedule" [ItemizedOtherDeductionsSchedule3] must be attached to Schedule K, Line 13d.

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ELF ERC #	ELF Error Reject Code Explanation	MeF Business Rule Number	MeF Business Rule or Reason Why No Rule
0661	When Other AMT (SEQ 3720) is significant, Other AMT Items (Attach Schedule) (SEQ 3725) must equal "STMbnn".	F8865-211	If Form 8865, Schedule K, Line 17f 'OtherAMTItems' has a non-zero value, then "Other Adjustments And Tax Preference Items Schedule" [OtherAdjustmentsAndTaxPreferenceItemsSchedule] must be attached to Schedule K, Line 17f.
	When Other Current Assets BOY (SEQ 3940) or Other Current Assets EOY (SEQ 3950) is significant, Other Current Assets (Attach Schedule) (SEQ 3955) must equal "STMbnn".	F8865-212	If Form 8865, Schedule L, Line 6(b) 'OtherCurrentAssetsBOY' has a non-zero value, then "Itemized Other Current Assets Schedule" [ItemizedOtherCurrentAssetsSchedule] must be attached to Schedule L, Line 6(b).
		F8865-213	If Form 8865, Schedule L, Line 6(d) 'OtherCurrentAssetsEOY' has a non-zero value, then "Itemized Other Current Assets Schedule" [ItemizedOtherCurrentAssetsSchedule] must be attached to Schedule L, Line 6(d).
	When Other Investments BOY (SEQ 3980) or Other Investments EOY (SEQ 3990) is significant, Other Investments (Attach Schedule) (SEQ 3995) must equal "STMbnn".	F8865-214	If Form 8865, Schedule L, Line 8(b) 'OtherInvestmentsBOY' has a non-zero value, then "Itemized Other Investments Schedule" [ItemizedOtherInvestmentsSchedule] must be attached to Schedule L, Line 8(b).
		F8865-215	If Form 8865, Schedule L, Line 8(d) 'OtherInvestmentsEOY' has a non-zero value, then "Itemized Other Investments Schedule" [ItemizedOtherInvestmentsSchedule] must be attached to Schedule L, Line 8(d).
	When Other Assets BOY (SEQ 4200) or Other Assets EOY (SEQ 4210) is significant, Other Assets (Attach Schedule) (SEQ 4215) must equal "STMbnn".	F8865-216	If Form 8865, Schedule L, Line 13(b) 'OtherAssetsBOY' has a non-zero value, then "Itemized Other Assets Schedule" [ItemizedOtherAssetsSchedule] must be attached to Schedule L, Line 13(b).
		F8865-217	If Form 8865, Schedule L, Line 13(d) 'OtherAssetsEOY' has a non-zero value, then "Itemized Other Assets Schedule" [ItemizedOtherAssetsSchedule] must be attached to Schedule L, Line 13(d).
	When Other Current Liabilities BOY (SEQ 4280) or Other Current Liabilities EOY (SEQ 4290) is significant, Other Current Liabilities (Attach Schedule) (SEQ 4295) must equal "STMbnn".	F8865-218	If Form 8865, Schedule L, Line 17(b) 'OtherCurrentLiabilitiesBOY' has a non-zero value, then "Itemized Other Current Liabilities Schedule" [ItemizedOtherCurrentLiabilitiesSchedule] must be attached to Schedule L, Line 17(b).
		F8865-219	If Form 8865, Schedule L, Line 17(d) 'OtherCurrentLiabilitiesEOY' has a non-zero value, then "Itemized Other Current Liabilities Schedule" [ItemizedOtherCurrentLiabilitiesSchedule] must be attached to Schedule L, Line 17(d).
	When Other Liabilities BOY (SEQ 4340) or Other Liabilities EOY (SEQ 4350) is significant, Other Liabilities (Attach Schedule) (SEQ 4355) must equal "STMbnn".	F8865-220	If Form 8865, Schedule L, Line 20(b) 'OtherLiabilitiesBOY' has a non-zero value, then "Itemized Other Liabilities Schedule" [ItemizedOtherLiabilitiesSchedule] must be attached to Schedule L, Line 20(b).
		F8865-221	If Form 8865, Schedule L, Line 20(d) 'OtherLiabilitiesEOY' has a non-zero value, then "Itemized Other Liabilities Schedule" [ItemizedOtherLiabilitiesSchedule] must be attached to Schedule L, Line 20(d).
	When Other Beginning of Tax Year (SEQ 4480) or Other End of Tax Year (SEQ 4490) is significant, Other Attach Schedule) (SEQ 4495) must equal "STMbnn".	F8865-222	If Form 8865, Schedule M, Line 2c(a) 'TotFrnAssetsOtherBOY' has a non-zero value, then "Itemized Other Categories Statement" [ItemizedOtherCategoriesStatement] must be attached to Schedule M, Line 2c(a).
		F8865-223	If Form 8865, Schedule M, Line 2c(b) 'TotFrnAssetsOtherEOY' has a non-zero value, then "Itemized Other Categories Statement" [ItemizedOtherCategoriesStatement] must be attached to Schedule M, Line 2c(b).
	When Total Other Increases (SEQ 4690) is significant, Other Increases (Itemize) (SEQ 4685) must equal "STMbnn".	F8865-224	If Form 8865, Schedule M-2, Line 4 'TotalOfOtherIncreases' has a non-zero value, then "Itemized Other Increases Schedule" [ItemizedOtherIncreasesSchedule2] must be attached to Schedule M-2, Line 4.
	When Total Other Decreases (SEQ 4730) is significant, Other Decreases (Itemize) (SEQ 4725) must equal "STMbnn".	F8865-225	If Form 8865, Schedule M-2, Line 7 'TotalOfOtherDecreases' has a non-zero value, then "Itemized Other Decrease Schedule" [ItemizedOtherDecreasesSch2] must be attached to Schedule M-2, Line 7.
0662	Form 8865 – The following fields must be positive: SEQs 2320, 2330, 2360, 2370, 2380 and 3100	F8865-226	If Form 8865, Schedule B, Line 9 'SalariesAndWages' has a non-zero value, then the value must be greater than zero.
		F8865-227	If Form 8865, Schedule B, Line 10 'GuaranteedPaymentsToPartners' has a non-zero value, then the value must be greater than zero.
		F8865-228	If Form 8865, Schedule B, Line 13 'Rent' has a non-zero value, then the value must be greater than zero.
		F8865-229	If Form 8865, Schedule B, Line 14 'TaxesAndLicenses' has a non-zero value, then the value must be greater than zero.
		F8865-230	If Form 8865, Schedule B, Line 15 'Interest' has a non-zero value, then the value must be greater than zero.
		F8865-231	If Form 8865, Schedule D, Line 12 'CapGainDistributionEntireYr' has a non-zero value, then the value must be greater than zero.
0663	Form 1040 - If Clergy Excess Rental Allowance Amount (SEQ 0359) is significant, Clergy Excess Rental Allowance Literal (SEQ 0358) must equal "EXCESS ALLOWANCE" and vice versa.	N/A	Schema Validation

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ELF ERC #	ELF Error Reject Code Explanation	MeF Business Rule Number	MeF Business Rule or Reason Why No Rule
0664	Authentication Record, TRANA - When the Transmission Type Code (SEQ 0170) of the TRANA Record equals "O", then the PIN Type Code (SEQ 0008) must equal "O".	N/A	No Authentication Record or TRANA in MeF
	Authentication Record, TRANA - When the Transmission Type Code (SEQ 0170) of the TRANA Record equals "Blank", then the PIN Type Code (SEQ 0008) must equal "P", or "S".	N/A	No Authentication Record or TRANA in MeF
0665	Form 5695 - Energy-Efficient Building Property (SEQ 0084) cannot exceed \$300.	F5695-	Business Rule is being developed
	Qualified Natural Gas, Propane, Oil Furnace, etc. (SEQ 0090) cannot exceed \$150.	F5695-	Business Rule is being developed
	Advanced Main Air Circulating Fan (SEQ 0100) cannot exceed \$50.	F5695-	Business Rule is being developed
	Add Lines 6a through 6c (SEQ 0110) cannot exceed \$500.	F5695-	Business Rule is being developed
0666	Reserved	N/A	
0667	Form 4797 – If Form 4797 is present and Gain/Loss (Form 8824 Sec 1231) (SEQ 0456) or Form 8824 Ordinary Gain/Loss for Entire Yr (SEQ 0974) is significant, then Form 8824 must be present.	F4797-005	If Form 4797, Line 5(g) 'GainLossForm8824' has a non-zero value, then Form 8824 must be present in the return.
		F4797-006	If Form 4797, Line 16 'OrdGainLossLikeKindExchg8824' has a non-zero value, then Form 8824 must be present in the return.
0668	Self-Select PIN Program – The Primary SSN appears more than once on the IRS File for the prior tax year.	IND-664	Valid for 1040/A/EZ/SS(PR) - If the Primary SSN appears more than once in the e-File database, then 'PINTypeCd' in the Return Header must not have the value "Self-Select On-Line".
		IND-665	Valid for 1040/A/EZ/SS(PR) - If the Primary SSN appears more than once in the e-File database, then 'PINTypeCd' in the Return Header must not have the value "Self-Select Practitioner".
0669	Self-Select PIN Program – The Spouse SSN appears more than once on the IRS File for the prior tax year.	IND-666	Valid for 1040/A/EZ/SS(PR) - If the Spouse SSN appears more than once in the e-File database, then the 'PINTypeCd' must not have the value "Self-Select On-Line".
		IND-667	Valid for 1040/A/EZ/SS(PR) - If the Spouse SSN appears more than once in the e-File database, then the 'PINTypeCd' must not have the value "Self-Select Practitioner".
0670	Authentication Record - When the PIN Type Code (SEQ 0008) equals "S", then the following fields must be present: Primary Date of Birth (SEQ 0010), and Primary Prior Year Adjusted Gross Income (SEQ 0020), or Primary Prior Year PIN (SEQ 0025) or Primary Electronic Filing PIN (SEQ 0030) and Primary Taxpayer Signature (SEQ 0035).	IND-025	Valid for 1040/A/EZ/SS(PR) - If 'PINTypeCode' in the Return Header has the value "Self-Select On-Line", and 'PrimaryDateOfBirth' has a value, then 'PrimaryPriorYearAGI' or 'PrimaryPriorYearPIN' or 'PrimaryElectronicFilingPIN' must have a value.
		IND-026	Valid for 1040/A/EZ/SS(PR) - If 'PINTypeCode' in the Return Header has the value "Self-Select Practitioner", and 'PrimaryDateOfBirth' has a value, then 'PrimaryPriorYearAGI' or 'PrimaryPriorYearPIN' or 'PrimaryElectronicFilingPIN' must have a value.
		F1040-310	If Form 1040, Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2), and 'SpecialProcessingLiteralCd' does not have a value and 'SpecialProcessingLiteralCd2' does not have a value and 'SpecialProcessingCodeTxt' does not have a value and 'PrimaryDateOfDeath' does not have a value, then Primary Signature must have a value in the Return Header.
	Exceptions: When the Filing Status (SEQ 0130) equals "2" (Married Filing Jointly), and the Primary Date of Death (SEQ 0020) is significant, and the Secondary Date of Death (SEQ 0040) is not significant on the Tax Return, then only the secondary fields (SEQ 0040, 0050, or 0055, or 0060 and 0065) are required on the Authentication Record.	F1040-311	If Form 1040, Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2), and 'SpecialProcessingLiteralCd' does not have a value and 'SpecialProcessingLiteralCd2' does not have a value and 'SpecialProcessingCodeTxt' does not have a value and 'SpouseDateOfDeath' does not have a value, then Spouse Signature must have a value in the Return Header.
		F1040EZ-075	If Form 1040EZ, filing status is "Married filing jointly" ('SpouseSSN' has a value in the Return Header) and 'SpecialProcessingLiteralCd' does not have a value and 'SpecialProcessingLiteralCd2' does not have a value and 'SpecialProcessingCodeTxt' does not have a value and 'SpouseDateOfDeath' does not have a value, then Spouse Signature must have a value in the Return Header.
	When the Filing Status (SEQ 0130) equals "2" (Married Filing Jointly), the Primary Date of Death (SEQ 0020) and the Secondary Date of Death (SEQ 0040) are significant on the tax Return, then only the primary fields (SEQ 0010, 0020, or 0025, or 0030 and 0035) are required on the Authentication Record.	F1040-312	If Form 1040, Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2), and 'SpecialProcessingLiteralCd' does not have a value and 'SpecialProcessingLiteralCd2' does not have a value and 'SpecialProcessingCodeTxt' does not have a value and 'PrimaryDateOfDeath' has a value and 'SpouseDateOfDeath' has a value, then Primary Signature must have a value in the Return Header.
		F1040EZ-076	If Form 1040EZ, filing status is "Married filing jointly" ('SpouseSSN' has a value in the Return Header) and 'SpecialProcessingLiteralCd' does not have a value and 'SpecialProcessingLiteralCd2' does not have a value and 'SpecialProcessingCodeTxt' does not have a value and 'PrimaryDateOfDeath' has a value and 'SpouseDateOfDeath' has a value, then Primary Signature must have a value in the Return Header.
		F1040-313	If Form 1040, Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2), and 'SpecialProcessingLiteralCd' has a value and Spouse Signature does not have a value in the Return Header, then Primary Signature must have a value in the Return Header.

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ELF ERC #	ELF Error Reject Code Explanation	MeF Business Rule Number	MeF Business Rule or Reason Why No Rule
	When the Filing Status (SEQ 0100) equals "2" (Married Filing Jointly) and the Special Processing Literal (SEQ 0100) equals "DESERTbSTORM", "HATI", "FORMERbYUGOSLAVIA", "UNbOPERATION", "JOINTbGUARD", "JOINTbFORGE", "NORTHERNbWATCH", "OPERATIONbALLIEDbFORCE", "NORTHERNbFORGE", "ENDURINGbFREEDOM", "COMBATbZONE", or "COMBATbZONEbYYYYMMDD", "IRAQbFREEDOM" or "KOSOVBbOPERATION" on the Tax Return, then either the primary fields (SEQ 0010, 0020, or 0025 or 0030 and 0035) or the secondary fields (SEQ 0040, 0050, or 0055 or 0060 and 0065) are required on the Authentication Record.	F1040EZ-077	If Form 1040EZ, filing status is "Married filing jointly" ('SpouseSSN' has a value in the Return Header) and 'SpecialProcessingLiteralCd' has a value and Spouse Signature does not have a value in the Return Header, then Primary Signature must have a value in the Return Header.
		F1040-314	If Form 1040, Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2), and 'SpecialProcessingLiteralCd' has a value and Primary Signature does not have a value in the Return Header, then Spouse Signature must have a value in the Return Header.
		F1040EZ-078	If Form 1040EZ, filing status is "Married filing jointly" ('SpouseSSN' has a value in the Return Header) and 'SpecialProcessingLiteralCd' has a value and Primary Signature does not have a value in the Return Header, then Spouse Signature must have a value in the Return Header.
0671	Authentication Record - When the PIN Type Code (SEQ 0008) equals "S" and the Filing Status (SEQ 0130) is "2" (Married Filing Jointly) on the Tax Return, then the following fields must be present: Spouse Date of Birth (SEQ 0040), Spouse Prior Year Adjusted Gross Income (SEQ 0050) or Spouse Prior Year PIN (SEQ 0055) or Spouse Electronic Filing PIN (SEQ 0060), and Spouse Signature (SEQ 0065).	IND-027	Valid for 1040/A/EZ/SS(PR) - If the 'PINTypeCode' in the Return Header has the value "Self-Select On-Line", and 'SpouseDateOfBirth' has a value, then 'SpousePriorYearAGI' or 'SpousePriorYearPIN' or 'SpouseElectronicFilingPIN' must have a value.
		IND-028	Valid for 1040/A/EZ/SS(PR) - If the 'PINTypeCode' in the Return Header has the value "Self-Select Practitioner", and 'SpouseDateOfBirth' has a value, then 'SpousePriorYearAGI' or 'SpousePriorYearPIN' or 'SpouseElectronicFilingPIN' must have a value.
	Exceptions: When the Filing Status (SEQ 0130) equals "2" (Married Filing Jointly) and the Secondary Date of Death (SEQ 0040) is significant on the Tax Return, only the primary fields (SEQ 0010, 0020 or 0025 or 0030 and 0035) are required on the Authentication Record.	F1040EZ-074	If Form 1040EZ, filing status is "Married filing jointly" ('SpouseSSN' has a value in the Return Header) and 'SpecialProcessingLiteralCd' does not have a value and 'SpecialProcessingLiteralCd2' does not have a value and 'SpecialProcessingCodeTxt' does not have a value and 'PrimaryDateOfDeath' does not have a value, then Primary Signature must have a value in the Return Header.
	When the Filing Status (SEQ 0130) equals "2" (Married Filing Jointly) and the Special Processing Literal (SEQ 0100) equals "DESERTbSTORM", "HAITI", "FORMERbYUGOSLAVIA", "UNbOPERATION", "JOINTbGUARD", "JOINTbFORGE", "NORTHERNbWATCH", "OPERATIONbALLIEDbFORCE", "NORTHERNbFORGE", "ENDURINGbFREEDOM", "COMBATbZONE", or "COMBATbZONEbYYYYMMDD", "IRAQbFREEDOM" or "KOSOVBbOPERATION" on the Tax Return, then either the primary fields (SEQ 0010, 0020 or 0025 or 0030 and 0035) or the secondary fields (SEQ 0040, 0050 or 0055 or 0060 and 0065) are required on the Authentication Record.	F1040EZ-077	If Form 1040EZ, filing status is "Married filing jointly" ('SpouseSSN' has a value in the Return Header) and 'SpecialProcessingLiteralCd' has a value and Spouse Signature does not have a value in the Return Header, then Primary Signature must have a value in the Return Header.
0672	Authentication Record – When the PIN Type Code (SEQ 0008) equals "P" or "S", then the ERO EFIN/PIN (SEQ 0090) must be present.	IND-672	Valid for 1040/A/EZ/SS(PR) - In the Return Header, if 'PINTypeCode' has the value "Practitioner" or "Self-Select Practitioner", then 'PractitionerPIN' must have a value.
	When the PIN Type Code (SEQ 0008) equals "O", then the ERO EFIN/PIN (SEQ 0090) cannot be present.	IND-673	Valid for 1040/A/EZ/SS(PR) - In the Return Header, if 'PINTypeCode' has the value "Self-Select On-Line", then 'PractitionerPIN' must not have a value.
0673	Form 6765 – If there are entries in (SEQ 0015) through (SEQ 0190), then there can be no entries in (SEQ 0520) through (SEQ 0725) and vice versa.	F6765-004	If Form 6765 has significant data on any Line in Section A (Lines 1 through 17), then if an amount is entered on any Line in Section B (Lines 18 through 32) it must have a zero value.
	Authentication Record – When the PIN Type Code (SEQ 0008) equals "P", "S" or "O", then Primary Taxpayer Signature (SEQ 1321) on the Tax Return must be five digits and cannot be all zeros and the Primary Taxpayer Signature (SEQ 1321) on the Tax Return must match the Primary Taxpayer Signature (SEQ 0035) on the		Single Filers
		R0000-095-01	'PrimarySignature' in the Return Header must not equal all zeros.
		R0000-096-01	'SpouseSignature' in the Return Header must not equal all zeros.
		F1040EZ-073	If Form 1040EZ, filing status is "Single" ('SpouseSSN' does not have a value in the Return Header), then Primary Signature must have a value.
		F1040SSPR-046	If Form 1040-SS(PR), Line 1 checkbox "Married Filing jointly" is not checked, (element 'IndividualReturnFilingStatusCd' does not have the value 2), then Primary Signature must have a value in the Return Header.
			Joint Filers
		F1040-310	If Form 1040, Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2), and 'SpecialProcessingLiteralCd' does not have a value and 'SpecialProcessingLiteralCd2' does not have a value and 'SpecialProcessingCodeTxt' does not have a value and 'PrimaryDateOfDeath' does not have a value, then Primary Signature must have a value in the Return Header.

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ELF ERC #	ELF Error Reject Code Explanation	MeF Business Rule Number	MeF Business Rule or Reason Why No Rule
0674	match the Primary Taxpayer Signature (SEQ 0035) on the Authentication Record.	F1040A-165	If Form 1040A, Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2), and 'SpecialProcessingLiteralCd' does not have a value and 'SpecialProcessingLiteralCd2' does not have a value and 'SpecialProcessingCodeTxt' does not have a value and 'PrimaryDateOfDeath' does not have a value, then Primary Signature must have a value in the Return Header.
		F1040EZ-074	If Form 1040EZ, filing status is "Married filing jointly" ('SpouseSSN' has a value in the Return Header) and 'SpecialProcessingLiteralCd' does not have a value and 'SpecialProcessingLiteralCd2' does not have a value and 'SpecialProcessingCodeTxt' does not have a value and 'PrimaryDateOfDeath' does not have a value, then Primary Signature must have a value in the Return Header.
		F1040SSPR-047	If Form 1040-SS(PR), Line 1 checkbox "Married Filing jointly" is checked, (element 'IndividualReturnFilingStatusCd' has the value 2), and 'PrimaryDateOfDeath' does not have a value, then Primary Signature must have a value in the Return Header.
	Exceptions: When the Filing Status (SEQ 0130) equals "2" (Married Filing Jointly), the Primary Date of Death (SEQ 0020) is significant and the Secondary Date of Death (SEQ 0040) is not significant on the Tax Return, the Spouse Signature (SEQ 1324) on the Tax Return must be five digits and cannot be all zeros; and the Spouse Signature (SEQ 1324) on the Tax Return must match the Spouse Signature (SEQ 0065) on the Authentication Record.	F1040-311	If Form 1040, Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2), and
		F1040EZ-075	If Form 1040EZ, filing status is "Married filing jointly" ('SpouseSSN' has a value in the Return Header) and 'SpecialProcessingLiteralCd' does not have a value and 'SpecialProcessingLiteralCd2' does not have a value and 'SpecialProcessingCodeTxt' does not have a value and 'SpouseDateOfDeath' does not have a value, then Spouse Signature must have a value in the Return Header.
		F1040SSPR-048	If Form 1040-SS(PR), Line 1 checkbox "Married Filing jointly" is checked, (element 'IndividualReturnFilingStatusCd' has the value 2), and 'SpouseDateOfDeath' does not have a value, then Spouse Signature must have a value in the Return Header.
	When the Filing Status (SEQ 0130) equals "2" (Married Filing Jointly) and the Primary Date of Death (SEQ 0020) and the Secondary Date of Death (SEQ 0040) are significant on the Tax Return, the Primary Taxpayer Signature (SEQ 1321) on the Tax Return must be five digits and cannot be all zeros; and the Primary Taxpayer Signature (SEQ 1321) on the Tax Return must match the Primary Taxpayer Signature (SEQ 0035) on the Authentication Record.	F1040-312	If Form 1040, Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2), and 'SpecialProcessingLiteralCd' does not have a value and 'SpecialProcessingLiteralCd2' does not have a value and 'SpecialProcessingCodeTxt' does not have a value and 'PrimaryDateOfDeath' has a value and 'SpouseDateOfDeath' has a value, then Primary Signature must have a value in the Return Header.
		F1040A-167	If Form 1040A, Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2), and 'SpecialProcessingLiteralCd' does not have a value and 'SpecialProcessingLiteralCd2' does not have a value and 'SpecialProcessingCodeTxt' does not have a value and 'PrimaryDateOfDeath' has a value and 'SpouseDateOfDeath' has a value, then Primary Signature must have a value in the Return Header.
		F1040EZ-076	If Form 1040EZ, filing status is "Married filing jointly" ('SpouseSSN' has a value in the Return Header) and 'SpecialProcessingLiteralCd' does not have a value and 'SpecialProcessingLiteralCd2' does not have a value and 'SpecialProcessingCodeTxt' does not have a value and 'PrimaryDateOfDeath' has a value and 'SpouseDateOfDeath' has a value, then Primary Signature must have a value in the Return Header.
		F1040SSPR-049	If Form 1040-SS(PR), Line 1 checkbox "Married Filing jointly" is checked, (element 'IndividualReturnFilingStatusCd' has the value 2), and 'PrimaryDateOfDeath' has a value and 'SpouseDateOfDeath' has a value, then Primary Signature must have a value in the Return Header.
	When the PIN Type Code (SEQ 0008) is blank, then the Primary Taxpayer Signature (SEQ 0035) cannot be present.	N/A	Schema validation
		F1040-313	If Form 1040, Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2), and 'SpecialProcessingLiteralCd' has a value and Spouse Signature does not have a value in the Return Header, then Primary Signature must have a value in the Return Header.
		F1040-314	If Form 1040, Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2), and

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ELF ERC #	ELF Error Reject Code Explanation	MeF Business Rule Number	MeF Business Rule or Reason Why No Rule
	When the Filing Status (SEQ 0130) equals "2" (Married Filing Jointly) and the Special Processing Literal (SEQ 0100) equals "DESERTbSTORM", "HAITI", "FORMERbYUGOSLAVIA", "UNbOPERATION", "JOINTbGUARD", "JOINTbFORGE", "NORTHERNbWATCH", "OPERATIONbALLIEDbFORCE", "NORTHERNbFORGE", "ENDURINGbFREEDOM", "COMBATbZONE", or "COMBATbZONEbYYYYMMDD", "IRAQbFREEDOM" or "KOSOVBOPERATION" on the Tax Return, the Primary Taxpayer Signature (SEQ 1321) on the Tax Return must be five digits and cannot be all zeros and the Primary Taxpayer Signature (SEQ 1321) on the Tax Return must match the Primary Taxpayer Signature (SEQ 0035) on the Authentication Record or the Spouse Signature (SEQ 1324) on the Tax Return must be five digits and cannot be all zeros and the Spouse Signature (SEQ 1324) on the Tax Return must match the Spouse Signature (SEQ 0065) on the Authentication Record.	<p>F1040-315</p> <p>F1040-316</p> <p>F1040-317</p> <p>F1040-318</p> <p>F1040A-168</p> <p>F1040A-169</p> <p>F1040A-170</p> <p>F1040A-171</p> <p>F1040A-172</p> <p>F1040A-173</p> <p>F1040EZ-077</p> <p>F1040EZ-078</p> <p>F1040EZ-079</p> <p>F1040EZ-080</p> <p>F1040EZ-081</p>	<p>If Form 1040, Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2), and 'SpecialProcessingLiteralCd2' has a value and Spouse Signature does not have a value in the Return Header, then Primary Signature must have a value in the Return Header.</p> <p>If Form 1040, Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2), and 'SpecialProcessingLiteralCd2' has a value and Primary Signature does not have a value in the Return Header, then Spouse Signature must have a value in the Return Header.</p> <p>If Form 1040, Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2), and 'SpecialProcessingCodeTxt' has a value and Spouse Signature does not have a value in the Return Header, then Primary Signature must have a value in the Return Header.</p> <p>If Form 1040, Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2), and 'SpecialProcessingCodeTxt' has a value and Primary Signature does not have a value in the Return Header, then Spouse Signature must have a value in the Return Header.</p> <p>If Form 1040A, Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2), and 'SpecialProcessingLiteralCd' has a value and Spouse Signature does not have a value in the Return Header, then Primary Signature must have a value in the Return Header.</p> <p>If Form 1040A, Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2), and 'SpecialProcessingLiteralCd' has a value and Primary Signature does not have a value in the Return Header, then Spouse Signature must have a value in the Return Header.</p> <p>If Form 1040A, Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2), and 'SpecialProcessingLiteralCd2' has a value and Primary Signature does not have a value in the Return Header, then Primary Signature must have a value in the Return Header.</p> <p>If Form 1040A, Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2), and 'SpecialProcessingCodeTxt' has a value and Spouse Signature does not have a value in the Return Header, then Primary Signature must have a value in the Return Header.</p> <p>If Form 1040A, Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2), and 'SpecialProcessingCodeTxt' has a value and Primary Signature does not have a value in the Return Header, then Spouse Signature must have a value in the Return Header.</p> <p>If Form 1040EZ, filing status is "Married filing jointly" ('SpouseSSN' has a value in the Return Header) and 'SpecialProcessingLiteralCd' has a value and Spouse Signature does not have a value in the Return Header, then Primary Signature must have a value in the Return Header.</p> <p>If Form 1040EZ, filing status is "Married filing jointly" ('SpouseSSN' has a value in the Return Header) and 'SpecialProcessingLiteralCd' has a value and Primary Signature does not have a value in the Return Header, then Spouse Signature must have a value in the Return Header.</p> <p>If Form 1040EZ, filing status is "Married filing jointly" ('SpouseSSN' has a value in the Return Header) and 'SpecialProcessingLiteralCd2' has a value and Spouse Signature does not have a value in the Return Header, then Primary Signature must have a value in the Return Header.</p> <p>If Form 1040EZ, filing status is "Married filing jointly" ('SpouseSSN' has a value in the Return Header) and 'SpecialProcessingLiteralCd2' has a value and Primary Signature does not have a value in the Return Header, then Spouse Signature must have a value in the Return Header.</p> <p>If Form 1040EZ, filing status is "Married filing jointly" ('SpouseSSN' has a value in the Return Header) and 'SpecialProcessingCodeTxt' has a value and Spouse Signature does not have a value in the Return Header, then Primary Signature must have a value in the Return Header.</p>

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ELF ERC #	ELF Error Reject Code Explanation	MeF Business Rule Number	MeF Business Rule or Reason Why No Rule
		F1040EZ-082	If Form 1040EZ, filing status is "Married filing jointly" ('SpouseSSN' has a value in the Return Header) and 'SpecialProcessingCodeTxt' has a value and Primary Signature does not have a value in the Return Header, then Spouse Signature must have a value in the Return Header.
0675	Authentication Record – When the PIN Type Code (SEQ 0008) equals "P", "S" or "O" and the Filing Status (SEQ 0130) is "2" (Married Filing Jointly) on the Tax Return, then Spouse Signature (SEQ 1324) on the Tax Return must be five digits and cannot be all zeros; and the Spouse Signature (SEQ 1324) on the Tax Return must match the Spouse Signature (SEQ 0065) on the Authentication Record.	F1040-311	If Form 1040, Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2), and 'SpecialProcessingLiteralCd' does not have a value and 'SpecialProcessingLiteralCd2' does not have a value and 'SpecialProcessingCodeTxt' does not have a value and 'SpouseDateOfDeath' does not have a value, then Spouse Signature must have a value in the Return Header.
		F1040A-166	If Form 1040A, Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2), and 'SpecialProcessingLiteralCd' does not have a value and 'SpecialProcessingLiteralCd2' does not have a value and 'SpecialProcessingCodeTxt' does not have a value and 'SpouseDateOfDeath' does not have a value, then Spouse Signature must have a value in the Return Header.
		F1040EZ-075	If Form 1040EZ, filing status is "Married filing jointly" ('SpouseSSN' has a value in the Return Header) and 'SpecialProcessingLiteralCd' does not have a value and 'SpecialProcessingLiteralCd2' does not have a value and 'SpecialProcessingCodeTxt' does not have a value and 'SpouseDateOfDeath' does not have a value, then Spouse Signature must have a value in the Return Header.
		F1040SSPR-048	If Form 1040-SS(PR), Line 1 checkbox "Married Filing jointly" is checked, (element 'IndividualReturnFilingStatusCd' has the value 2), and 'SpouseDateOfDeath' does not have a value, then Spouse Signature must have a value in the Return Header.
	Exceptions: When the Filing Status (SEQ 0130) equals "2" (Married Filing Jointly) and the Secondary Date of Death (SEQ 0040) is significant on the Tax Return, Primary Taxpayer Signature (SEQ 1321) on the Tax Return must be five digits and cannot be all zeros; and the Primary Taxpayer Signature (SEQ 1321) on the Tax Return must match the Primary Taxpayer Signature (SEQ 0035) on the Authentication Record.		See ERC 0674
	When the PIN Type Code (SEQ 0008) is blank and the Filing Status (SEQ 0130) equals "2" (Married Filing Jointly) on the Tax Return, the Spouse Signature (SEQ 0065) cannot be present on the Authentication Record.		Schema validation
0676	When the Filing Status (SEQ 0130) equals "2" (Married Filing Jointly) and the Special Processing Literal (SEQ 0100) equals "DESERTbSTORM", "HAITI", "FORMERbYUGOSLAVIA", "UNbOPERATION", "JOINTbGUARD", "JOINTbFORGE", "NORTHERNbWATCH", "OPERATIONbALLIEDbFORCE", "NORTHERNbFORCE", "ENDURINGbFREEDOM", "COMBATbZONE", or "COMBATbZONEbYYYYMMDD", "IRAQbFREEDOM" or "KOSOVObOPERATION" on the Tax Return, the Primary Taxpayer Signature (SEQ 1321) on the Tax Return must be five digits and cannot be all zeros and the Primary Taxpayer Signature (SEQ 1321) on the Tax Return must match the Primary Taxpayer Signature (SEQ 0035) on the Authentication Record or the Spouse Signature (SEQ 1324) on the Tax Return must be five digits and cannot be all zeros and the Spouse Signature (SEQ 1324) on the Tax Return must match the Spouse Signature (SEQ 0065) on the Authentication Record.		See ERC 0674
	Authentication Record – When the PIN Type Code (SEQ 0008) equals "P", "S", or "O" and the Filing Status (SEQ 0130) is "2" (Married Filing Jointly) on the Tax Return, then the Primary Taxpayer Signature (SEQ 0035) and Spouse Signature (SEQ 0065) both must be present.		See ERC 0674
	Exceptions: When the Filing Status (SEQ 0130) equals "2" (Married Filing Jointly), the Primary Date of Death (SEQ 0020) is significant, and the Secondary Date of Death (SEQ 0040) is not significant on the Tax Return, only the Spouse Signature (SEQ 0065) must be present on the Authentication Record.		See ERC 0674
	When the Filing Status (SEQ 0130) equals "2" (Married Filing Jointly) and the Secondary Date of Death (SEQ 0040) is significant on the Tax Return, only the Primary Taxpayer Signature (SEQ 0035) must be present on the Authentication Record.		See ERC 0674
	When the Filing Status (SEQ 0130) equals "2" (Married Filing Jointly), the Primary Date of Death (SEQ 0020) and the Secondary Date of Death (SEQ 0040) are significant on the Tax Return, only the Primary Taxpayer Signature (SEQ 0035) must be present on the Authentication Record.		See ERC 0674

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ELF ERC #	ELF Error Reject Code Explanation	MeF Business Rule Number	MeF Business Rule or Reason Why No Rule
	When the PIN Type Code (SEQ 0008) equals "P", "S" or "O" and the Filing Status is other than "2" (Married Filing Jointly), on the Tax Return, the Spouse Signature (SEQ 0065) cannot be present on the Authentication Record.		See ERC 0674
	When the Filing Status (SEQ 0130) equals "2" (Married Filing Jointly) and the Special Processing Literal (SEQ 0100) equals "DESERTbSTORM", "HAITI", "FORMERbYUGOSLAVIA", "UNbOPERATION", "JOINTbGUARD", "JOINTbFORGE", "NORTHERNbWATCH", "OPERATIONbALLIEDbFORCE", "NORTHERNbFORGE", "ENDURINGbFREEDOM", "COMBATbZONE", or "COMBATbZONEbYYYYMMDD", "IRAQbFREEDOM" or "KOSOVObOPERATION" on the Tax Return, then either the Primary Taxpayer Signature (SEQ 0035) or Spouse Signature (SEQ 0065) must be present on the Authentication Record.		See ERC 0674
0677	Self-Select PIN Program – The Primary Taxpayer is ineligible to participate in the Self-Select PIN program, if they are under the age of sixteen and has never filed a tax return.	IND-674	Valid for 1040/A/EZ/SS(PR) - If the Primary tax payer is under the age of 16 and has never filed a tax return, then 'PINTypeCd' in the Return Header must not have the value "Self-Select On-Line".
		IND-675	Valid for 1040/A/EZ/SS(PR) - If the Primary tax payer is under the age of 16 and has never filed a tax return, then 'PINTypeCd' in the Return Header must not have the value "Self-Select Practitioner".
0678	Self-Select PIN Program – The Secondary Taxpayer is ineligible to participate in the Self-Select PIN program, if they are under the age of sixteen and did not file a tax return in the previous year.	IND-679	Valid for 1040/A/EZ/SS(PR) - If the Spouse SSN in the Return Header is under the age of 16 and did not file a tax return in the previous year, then the 'PINTypeCd' must not have the value "Self-Select On-Line".
		IND-680	Valid for 1040/A/EZ/SS(PR) - If the Spouse SSN in the Return Header is under the age of 16 and did not file a tax return in the previous year, then the 'PINTypeCd' must not have the value "Self-Select Practitioner".
0679	Authentication Record – When the PIN TYPE Code (SEQ 0008) equals "S" or "O", the Primary Prior Year Adjusted Gross Income (SEQ 0020) or Primary Prior Year PIN (SEQ 0055) or Primary Electronic Filing PIN (SEQ 0030) must match the Primary Prior Year Adjusted Gross Income or Primary Prior Year PIN or Primary Electronic Filing PIN on the IRS Master File.	IND-025	Valid for 1040/A/EZ/SS(PR) - If 'PINTypeCode' in the Return Header has the value "Self-Select On-Line", and 'PrimaryDateOfBirth' has a value, then 'PrimaryPriorYearAGI' or 'PrimaryPriorYearPIN' or 'PrimaryElectronicFilingPIN' must have a value.
		IND-026	Valid for 1040/A/EZ/SS(PR) - If 'PINTypeCode' in the Return Header has the value "Self-Select Practitioner", and 'PrimaryDateOfBirth' has a value, then 'PrimaryPriorYearAGI' or 'PrimaryPriorYearPIN' or 'PrimaryElectronicFilingPIN' must have a value.
0680	Authentication Record – When the PIN TYPE Code (SEQ 0008) equals "S" or "O" and the Filing Status (SEQ 0130) is "2" (Married Filing Jointly) on the return, the Spouse Prior Year Adjusted Gross Income (SEQ 0050) or Spouse Prior Year PIN (SEQ 0055) or Spouse Electronic Filing PIN (SEQ 0060) on the Authentication Record must match the Spouse Prior Year Adjusted Gross Income or Spouse Prior Year PIN or Spouse Electronic Filing PIN on the IRS Master File.	IND-027	Valid for 1040/A/EZ/SS(PR) - If the 'PINTypeCode' in the Return Header has the value "Self-Select On-Line", and 'SpouseDateOfBirth' has a value, then 'SpousePriorYearAGI' or 'SpousePriorYearPIN' or 'SpouseElectronicFilingPIN' must have a value.
		IND-028	Valid for 1040/A/EZ/SS(PR) - If the 'PINTypeCode' in the Return Header has the value "Self-Select Practitioner", and 'SpouseDateOfBirth' has a value, then 'SpousePriorYearAGI' or 'SpousePriorYearPIN' or 'SpouseElectronicFilingPIN' must have a value.
		IND-031	Valid for 1040/A/EZ/SS(PR) - 'PrimaryPriorYearPIN' or 'PrimaryElectronicFilingPIN' or 'PrimaryPriorYearAGI' in the Return Header must match the e-File database.
		IND-032	Valid for 1040/A/EZ/SS(PR) - 'SpousePriorYearPIN' or 'SpouseElectronicFilingPIN' or 'SpousePriorYearAGI' in the Return Header must match the e-File database.
0681	Authentication Record – When the PIN Type Code (SEQ 0008) equals "O", then the following fields must be present; Primary Date of Birth (SEQ 0010), Primary Prior Year Adjusted Gross Income (SEQ 0020) or Primary Prior Year PIN (SEQ 0025) or Primary Electronic Filing PIN (SEQ 0030), and Primary Taxpayer Signature (SEQ 0035).	IND-025	Valid for 1040/A/EZ/SS(PR) - If 'PINTypeCode' in the Return Header has the value "Self-Select On-Line", and 'PrimaryDateOfBirth' has a value, then 'PrimaryPriorYearAGI' or 'PrimaryPriorYearPIN' or 'PrimaryElectronicFilingPIN' must have a value.
0682	Authentication Record – When the PIN Type Code (SEQ 0008) equals "O" and Filing Status (SEQ 0130) is "2" (Married Filing Jointly) on the Tax Return, then the following fields must be present; Spouse Date of Birth (SEQ 0040), Spouse Prior Year Adjusted Gross Income (SEQ 0050) or Spouse Prior Year PIN (SEQ 0055) or Spouse Electronic Filing PIN (SEQ 0060) and Spouse Signature (SEQ 0065).	IND-028	Valid for 1040/A/EZ/SS(PR) - If the 'PINTypeCode' in the Return Header has the value "Self-Select Practitioner", and 'SpouseDateOfBirth' has a value, then 'SpousePriorYearAGI' or 'SpousePriorYearPIN' or 'SpouseElectronicFilingPIN' must have a value.
0683	Authentication Record – When the PIN TYPE Code (SEQ 0008) equals "P" or "S", the first six numeric of the ERO EFIN/PIN (SEQ 0090) must equal the Electronic Filer ID Number (EFIN) in the Declaration Control Number (DCN) (14 digits total).	N/A	No DCN in MeF
0684	Reserved	N/A	
0685	Summary Record - Number of Preparer Note Records (SEQ 0110) must equal the number of preparer notes computed by the IRS.	N/A	No Preparer Notes in MeF

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ELF ERC #	ELF Error Reject Code Explanation	MeF Business Rule Number	MeF Business Rule or Reason Why No Rule
0686	Summary Record - Number of Election Explanation Records (SEQ 0120) must equal the number of election explanations computed by the IRS.	N/A	No Election Explanation Records in MeF
0687	Summary Record - Number of Regulatory Explanation Records (SEQ 0130) must equal the number of regulatory explanations computed by the IRS.	N/A	No Regulatory Explanation Records in MeF
0688	Summary Record - Count of Authentication Record (SEQ 0140) must equal the count of authentication record computed by the IRS.	N/A	No Authentication Record in MeF
0689	Authentication Record – The year of Taxpayer Signature Date (SEQ 0070) must equal current processing year.	IND-689	Valid for 1040/A/EZ/SS(PR) - The year of the Taxpayer Signature Date in the Return Header must be equal to the processing year.
0690	Form Payment (Balance Due) – If Refund (SEQ 1270) of the Tax Form is greater than zero, then Tax Type Code (SEQ 0070) cannot equal "Form 1040", "Form 1040A" or "Form 1040EZ".	N/A	MeF handles this differently.
0691	Form Payment (Balance Due) – Amount of Tax Payment (SEQ 0060) cannot be greater than 200% of Amount Owed (SEQ 1290) of the Tax Form. (Example: If the Amount Owed is \$1,000, the Amount of Tax Payment cannot be greater than \$2,000.)	FPYMT-042-02	Valid for 1040 - Payment Amount in the IRS Payment Record must not be more than 200% of the Form 1040, Line 76 'AmountOwedAmt' amount. If a value is not provided on Form 1040, Line 76, treat that value as zero.
		FPYMT-065	Valid for 1040A - Payment Amount in the IRS Payment Record must not be more than 200% of the Form 1040A, Line 48 'AmountOwedAmt' amount. If a value is not provided on Form 1040A, Line 48, treat that value as zero.
		FPYMT-064	Valid for 1040EZ - Payment Amount in the IRS Payment Record must not be more than 200% of the Form 1040EZ, Line 13 'AmountOwedAmt' amount. If a value is not provided on Form 1040EZ, Line 13, treat that value as zero.
		FPYMT-067	'PaymentAmount' in the IRS Payment Record must not be more than 200% of the Form 1040-SS(PR), Line 14 'AmountOwedAmt'. If a value is not provided on Form 1040-SS(PR), Line 14, treat that value as zero.
0692	Form Payment – Amount of Tax Payment (SEQ 0060) must be greater than zero and less than \$100 million (i.e., \$99,999,999 or less).	FPYMT-068	Valid for 1040/A/EZ/SS(PR) - 'PaymentAmount' in the IRS Payment Record must not be greater than 99,999,999.
		FPYMT-069	Valid for 1040/A/EZ/SS(PR) - 'PaymentAmount' in the IRS ES Payment Record must not be greater than 99,999,999.
0693	Form Payment – When there is more than 1 occurrence of Form Payments, only 1 occurrence can be a Bal-Due Payment, with Tax Type Code (SEQ 0070) of "1040E", "1040A," or "1040Z". There can	N/A	Schema validation
0694	Authentication Record – When the PIN Type Code (SEQ 0008) equals "S", then the Jurat/Disclosure Code (SEQ 0075) must equal "C".	IND-694	Valid for 1040/A/EZ/SS(PR) - If 'PINTypeCode' in the Return Header has the value "Self-Select Practitioner", then 'JuratDisclosureCode' must have the value "Self Select PIN By ERO".
0695	Authentication Record – When the PIN Type Code (SEQ 0008) equals "P", then the Jurat/Disclosure Code (SEQ 0075) must equal "D".	IND-695	Valid for 1040/A/EZ/SS(PR) - If 'PINTypeCode' in the Return Header has the value "Practitioner", then 'JuratDisclosureCode' must have the value "Practitioner PIN".
0696	Authentication Record – When the PIN Type Code (SEQ 0008) equals "O", then the Jurat/Disclosure Code (SEQ 0075) must equal "A".	IND-696	Valid for 1040/A/EZ/SS(PR) - If 'PINTypeCode' in the Return Header has the value "Self-Select On-Line", then 'JuratDisclosureCode' must have the value "Online Self Select PIN".
0697	Authentication Record – When the PIN Type Code (SEQ 0008) equals "P", then Primary Taxpayer Signature (SEQ 0035) must be present. (Some exceptions apply)	IND-023	Valid for 1040/A/EZ/SS(PR) - If 'PINTypeCode' in the Return Header has the value "Self-Select Practitioner" and the Primary Signature has a value, then 'PrimaryDateOfBirth' must have a value.
0698	Authentication Record – When the PIN Type Code (SEQ 0008) equals "P" and Filing Status (SEQ 0130) is "2" (Married Filing Jointly), then the Spouse Signature (SEQ 0065) is present. (Some exceptions apply)	IND-024	Valid for 1040/A/EZ/SS(PR) - If 'PINTypeCode' in the Return Header has the value "Self-Select Practitioner" and the Spouse Signature has a value, then 'SpouseDateOfBirth' must have a value.
0699	Authentication Record – When the PIN Type Code (SEQ 0008) equals "P", then the following fields must not be present; Primary Prior Year Adjusted Gross Income (SEQ 0020), Primary Prior Year PIN (SEQ 0025), Primary Electronic Filing PIN (SEQ 0030), Spouse Prior Year Adjusted Gross Income (SEQ 0050) and Spouse Prior Year PIN (SEQ 0055) and Spouse Electronic Filing PIN (SEQ 0060).	IND-699	Valid for 1040/A/EZ/SS(PR) - If 'PINTypeCode' in the Return Header has the value "Practitioner", then the following must not have an entry: 'PrimaryPriorYearAGI', and 'PrimaryPriorYearPIN', and 'PrimaryElectronicFilingPIN', and 'SpousePriorYearAGI', and 'SpousePriorYearPIN', and 'SpouseElectronicFilingPIN'.
0700	Form 6781 – When Mixed Straddle Account Election Box (SEQ 0040) equals "X", Statement Required by Regulations (SEQ 0050) must equal "STMbnn".	F6781-023	If any Line 10e 'CostOrOthBasisPlusSaleExpense' on Form 6781 has a non-zero value, then [StraddlesAndComponentsSchedule] must be present in the return.
0701	Form 6781 – When Form 1099-B Adjustments (SEQ 0200) is significant, Form 1099-B Adjustment Schedule (SEQ 0190) must equal "STMbnn".	F6781-024	If Form 6781, Line 4c 'Form1099BAdjustmentsGain' has a non-zero value, then [ExplanationOfForm1099BAdjustmentsSchedule] must be attached to line 4c.
0702	Form 2120 - Person Supported First Name (SEQ 0020) and Person Supported Last Name (SEQ 0030) must be significant.	N/A	This rule is enforced through the Schema. The fields were made mandatory with a minimum value of 1.

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ELF ERC #	ELF Error Reject Code Explanation	MeF Business Rule Number	MeF Business Rule or Reason Why No Rule
0703	Form 2120 - Eligible Person First Name 1 (SEQ 0040), Eligible Person Last Name 1 (SEQ 0045), Eligible Person SSN 1 (SEQ 0050), Eligible Person Street Address 1 (SEQ 0060), Eligible Person City 1 (SEQ 0070), and Eligible Person State Abbr 1 (SEQ 0080), Eligible Person Zip Code 1 (SEQ 0090) or Foreign Street Address (SEQ 0091), Foreign State/Province Postal Code (SEQ 0092) and Foreign Country (SEQ 0093) must be significant. Exception: When Eligible Person First Name 1 (SEQ 0040) equals "STMbnn", this requirement applies to the corresponding fields on the SEQ 0040 statement and the SEQ 0060 continuation statement.	N/A	This rule is enforced through the Schema. These elements are part of a group and were made mandatory within the group by adding a minimum value of 1.
0704-0705	Reserved	N/A	
0706	Form 2120 - The Calendar Year (SEQ 0010) must equal the Current Tax Year.	F2120-001	Form 2120, 'CalendarYear' must be equal to the Tax Year in the Return Header.
0707	Form 2120 - The Person Supported First Name (SEQ 0020) must equal one of the following Dependent First Name (SEQs 0170, 0180, 0190, 0200) of Form 1040/1040A. Last Name of Person Supported (SEQ 0030) must equal one of the following Dependent Last Name (SEQs 0171, 0181, 0191, 0201) of Form 1040/1040A.	F2120-002	Form 2120, 'QualifyingPersonName' must be equal to one of the Dependent's name on Line 6c of the return.
0708	Form 2120 - Eligible Person SSN (SEQ 0050, 0110, 0170 and 0230) must be within the valid ranges of SSNs. It must be all numeric characters and cannot equal all zeroes or all nines. Refer to Attachment 9 for valid ranges of Social Security Numbers.	F2120-003	Each SSN that has a value on Form 2120, 'EligiblePersonWaivingDepdRight' must not be equal to the 'PrimarySSN' in the Return Header.
	Form 2120 - Eligible Person SSN (SEQ 0050, 0110, 0170 and 0230) cannot equal Primary SSN (SEQ 0010) of Form 1040/1040A if the Filing Status (SEQ 0130) equals "1", "3", "4", or "5".	F2120-004	Each SSN that has a value on Form 2120, 'EligiblePersonWaivingDepdRight' must not be equal to the 'SpouseSSN' in the Return Header.
	Form 2120 - Eligible Person SSN (SEQ 0050, 0110, 0170 and 0230) cannot equal Primary SSN (SEQ 0010) or Secondary SSN (SEQ 0030) of Form 1040/1040A if the Filing Status (SEQ 0130) equals "2".	F2120-005	Each SSN that has a value on Form 2120, 'EligiblePersonWaivingDepdRight' must not have the following values: "123456789", "111111111", "222222222", "333333333", "444444444", "555555555", "666666666", "777777777", "888888888", "999999999".
0709	Form 1040/1040A/1040EZ - When both the Form 9465 (Installment Agreement Request) and a Form Payment (Balance Due Payment) are attached to the 1040, 1040A, or 1040EZ, the Payment With Tax Return (SEQ 0290) on the Form 9465 must equal to the Amount of Tax Payment (SEQ 0060) on the Form Payment	IND-005	Valid for 1040/A/EZ - If Form 9465 and IRS Payment Record are present in the return, then Form 9465, 'PaymentAmt' must be equal to 'PaymentAmount' in IRS Payment Record.
0710	Form 9465 - When Direct Debit information is present, Routing Transit Number (RTN) (SEQ 0330) must contain nine numeric characters. The first two positions must be 01 through 12, or 21 through 32; the RTN must be present on the Financial Organization Master File (FOMF); and the banking institution must process Electronic Funds Transfer (EFT). See Section 6 for optional Routing Transmit Number validation. Bank Account Number (SEQ 0340) must be alphanumeric (i.e., only alpha characters, numeric characters, and hyphens), must be left-justified with trailing blanks if less than 17 positions, and cannot equal all zeros.	R0000-906	For 9465 - Routing Transit Number (RTN) included in the return must be present in the e-File database. Note: This Business Rule applies to both standalone and attached Forms 9465
		N/A	For 9465 - Business rule is being developed Note: This Business Rule will apply to both standalone and attached Forms 9465
0711	Form 8082 - Only one of the Following fields can equal "X": Pass-Through Entity (Partnership) (SEQ 0050) or Pass-Through Entity (S Corporation) (SEQ 0060) or Pass-Through Entity (Estate) (SEQ 0065) or Pass-Through Entity (Trust) (SEQ 0070) or Pass-Through Entity (REMIC) (SEQ 0075).	N/A	Schema validation
0712	Form 8082 - Identifying Number of Pass-Through Entity (SEQ 0080) and Name of Pass-Through Entity (SEQ 0090) must be significant.	F8082-001	Form 8082, Line 4 'IdentifyingNumOfPassThruEntity' must have a value.
		F8082-002	Form 8082, Line 5 'NameOfPassThruEntity' must have a value.
0713	Form 8082 - The Identifying Number (SEQ 0010) must be significant and equal to Primary SSN (SEQ 0010) or Secondary SSN (SEQ 0030) of Form 1040.	N/A	Schema validation/Data from the Return Header
0714	Reserved	N/A	
0715	Form 8697 - Only one of the following fields can be significant; REG-Net Amount of Interest You Owe (SEQ 0460) or SMI-Net Amount of Interest You Owe (SEQ 0830).	F8697-006	If Form 8697, 'NetAmountOfInterestYouOwe1' Line 10(c) has a non-zero value then 'NetAmountOfInterestYouOwe2' Line 11(d) must have a zero value if an amount is entered.
0716	Form 8697 - Identifying Number (SEQ 0080) must equal either Primary SSN (SEQ 0010) or Secondary SSN (SEQ 0030) of Form 1040.	F8697-004	If Form 8697, Line A 'SocialSecurityNumber' has a value, then it must be equal to the Primary SSN or Spouse SSN in the Return Header.
	Form 1040 - When F8697 Literal (SEQ 1127) equals "FORM 8697", then Form 8697 must be present.	F1040-281	If in [OtherTaxStatement] present in the return, 'OtherTaxLit' has the value "FORM 8697" and the corresponding 'OtherTaxAmt' has a non-zero value, then there must be at least one Form 8697 with a non-zero value in Part I, Line 10d 'NetAmountOfInterestYouOwe1' or Part II, Line 11d, 'NetAmountOfInterestYouOwe2'.

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ELF ERC #	ELF Error Reject Code Explanation	MeF Business Rule Number	MeF Business Rule or Reason Why No Rule
0717	Form 1040 – When F8697 (SEQ 1128) is significant and F8697 Literal (SEQ 1127) equals "FORM 8697", then REG-Net Amount of Interest You Owe (SEQ 0460) or SMI-Net Amount of Interest You Owe (SEQ 0830) of Form 8697 must be significant.	F1040-282	If Form 8697, Part I, Line 10d 'NetAmountOfInterestYouOwe1' has a non-zero value, then there must be an 'OtherTaxLit' in [OtherTaxStatement] in the return with the value "FORM 8697" with the corresponding 'OtherTaxAmt' having a value greater than zero.
	When REG-Net Amount of Interest You Owe (SEQ 0460) or SMI-Net Amount of Interest You Owe (SEQ 0830) of Form 8697 is significant, then F8697 (SEQ 1128) of Form 1040 must be significant and "FORM 8697" Literal (SEQ 1127) must equal "FORM 8697".	F1040-283	If Form 8697, Part II, Line 11d 'NetAmountOfInterestYouOwe2' has a non-zero value, then there must be an 'OtherTaxLit' in [OtherTaxStatement] in the return with the value "FORM 8697" with the corresponding 'OtherTaxAmt' having a value greater than zero.
0718	Form 1040 – When F8866 Literal (SEQ 1141) equals "FORM 8866", then Form 8866 must be present.	N/A	Business rule is being developed
	Form 1040 – When F8866 Amount (SEQ 1142) is significant and F8866 Literal (SEQ 1141) equals "FORM 8866", then Net Amount of Interest You Owe (SEQ 0460) of Form 8866 must be significant.	F1040-284	If in [OtherTaxStatement] present in the return, 'OtherTaxLit' has the value "FORM 8866", then Form 8866, Line 10(d) 'NetAmountOfInterestYouOwe' must have a non-zero value.
	When Net Amount of Interest You Owe (SEQ 0460) of Form 8866 is significant, then F8866 Amount (SEQ 1142) of Form 1040 must be significant.	F1040-285	If Form 8866, Line 10(d) 'NetAmountOfInterestYouOwe' has a non-zero value, then there must be an 'OtherTaxLit' in [OtherTaxStatement] in the return with the value "FORM 8866".
0719-0720	Reserved	N/A	
0721	Form 1040 – When Specify Other Credit Literal (SEQ 1010) equals "8396", Form 8396 must be present.	F1040-225	If Form 1040, Line 52a checkbox 'MortgageIntCreditsInd' is checked, then Form 8396 must be attached to Line 52a.
	Form 1040 – When Specify Other Credit Literal (SEQ 1010) equals "8834", Form 8834 must be present.	F1040-208	If Form 1040, Line 53c checkbox 'SpecificOtherCreditsInd' is checked and Line 53c 'creditFormsStatement8834' has the value "8834", then Form 8834 must be present in the return.
		F1040-215	If Form 8834 is present in the return, then Form 1040, Line 53c checkbox 'SpecificOtherCreditsInd' must be checked and Line 53c 'creditFormsStatement8834' must have the value "8834".
	When Specify Other Credit Literal (SEQ 1010) equals "8859", Form 8859 must be present and vice versa.	F1040-209	If Form 1040, Line 53c checkbox 'SpecificOtherCreditsInd' is checked and Line 53c 'creditFormsStatement8859' has the value "8859", then Form 8859 must be present in the return.
		F1040-216	If Form 8859 is present in the return, then Form 1040, Line 53c checkbox 'SpecificOtherCreditsInd' must be checked and Line 53c 'creditFormsStatement8859' must have the value "8859".
	When Specify Other Credit Literal (SEQ 1010) equals "8910", Form 8910 must be present.	F1040-210	If Form 1040, Line 53c checkbox 'SpecificOtherCreditsInd' is checked and Line 53c 'creditFormsStatement8910' has the value "8910", then Form 8910 must be present in the return.
		F1040-217	If Form 8910 is present in the return, then Form 1040, Line 53c checkbox 'SpecificOtherCreditsInd' must be checked and Line 53c 'creditFormsStatement8910' must have the value "8910".
	When Specify Other Credit Literal (SEQ 1010) equals "8911", Form 8911 must be present.	F1040-211	If Form 1040, Line 53c checkbox 'SpecificOtherCreditsInd' is checked and Line 53c 'creditFormsStatement8911' has the value "8911", then Form 8911 must be present in the return.
		F1040-218	If Form 8911 is present in the return, then Form 1040, Line 53c checkbox 'SpecificOtherCreditsInd' must be checked and Line 53c 'creditFormsStatement8911' must have the value "8911".
	When Specify Other Credit Literal (SEQ 1010) equals "8912", Form 8912 must be present.	F1040-212	If Form 1040, Line 53c checkbox 'SpecificOtherCreditsInd' is checked and Line 53c 'creditFormsStatement8912' has the value "8912", then Form 8912 must be present in the return.
		F1040-219	If Form 8912 is present in the return, then Form 1040, Line 53c checkbox 'SpecificOtherCreditsInd' must be checked and Line 53c 'creditFormsStatement8912' must have the value "8912".
	When Specify Other Credit Literal (SEQ 1010) equals "8936", Form 8936 must be present.	F1040-213	If Form 1040, Line 53c checkbox 'SpecificOtherCreditsInd' is checked and Line 53c 'creditFormsStatement8936' has the value "8936", then Form 8936 must be present in the return.
		F1040-220	If Form 8936 is present in the return, then Form 1040, Line 53c checkbox 'SpecificOtherCreditsInd' must be checked and Line 53c 'creditFormsStatement8936' must have the value "8936".
	When Specify Other Credit Literal (SEQ 1010) equals "SCHbR", Schedule R must be present and vice versa.	F1040-207	If Form 1040, Line 53c checkbox 'SpecificOtherCreditsInd' is checked and Line 53c 'creditFormsStatementSchR' has the value "SCH R", then Schedule R (Form 1040) must be present in the return.
		F1040-214	If Schedule R (Form 1040) is present in the return, then Form 1040, Line 53c checkbox 'SpecificOtherCreditsInd' must be checked and Line 53c 'creditFormsStatementSchR' must have the value "SCH R".
0722	Form 1040 – When Other Credits (SEQ 1015) is significant, at least one of the following forms must be present: Form 3800, Form 8396, Form 8801, Form 8834, Form 8859, Form 8910, Form 8911, Form 8912, Form 8936, Schedule R or "STMBnn" must be present in Specify Other Credit Literal (SEQ 1010).	F1040-286	If Form 1040, Line 53 'OtherCreditsAmt' has a non-zero value, then one of the following forms must be present in the return: Form 3800 or Form 8801 or Form 8834 or Form 8859 or Form 8910 or Form 8911 or Form 8912 or Form 8936 or Schedule R (Form 1040A or 1040). (this rule will be updated in include F8396)
0723	Form 3468 - If (SEQ 0335) Calc Cert Historic Struct Gulf Opportunity Zone or (SEQ 0360) Calc Cert Hist Struct Affected by Midwest Disaster or (SEQ 0370) Calculated Other Certified Historic Structures is significant, then (SEQ 0372) NPS Project Number Indicator Box or	F3468-006	If Form 3468, Line 11h 'CertifiedHistStructGOZCrAmt' has a non-zero value, then Line 11k 'NPSProjectNum' or Line 11k 'EIN' must be present.
		F3468-007	If Form 3468, Line 11i 'CalcCertHistStructAffctMWDAmt' has a non-zero value, then Line 11k 'NPSProjectNum' or Line 11k 'EIN' must be present.

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	(SEQ 0374) Pass Through EIN Indicator Box or (SEQ 0376) Copy of Application Indicator Box must equal "X".	F3468-008	If Form 3468, Line 11j 'OtherCertHistoricStructures' has a value, then Line 11k 'NPSProjectNum' or Line 11k 'EIN' must be present.
0724	Reserved	N/A	
0725	Form 3800 – If Current Year Investment Credit (SEQs 0700 and / or 1310) is significant, then Form 3468 must be present.	F3800-139	If any Part III of Form 3800, Line 4a(C) 'InvestmentCredit' has a non-zero value, then Form 3468 must be present in the return.
0726	Reserved	N/A	
0727	Form 3468 - If the NPS Project Number Indicator Box (SEQ 0372) equals "X", then the Assigned NPS Project Num. (SEQ 0385) and the Date of NPS Approval (SEQ 0390) must be significant.	F3468-009	If Form 3468, Line 11k 'NPSProjectNum' has a value, then Line 11l 'DateOfNPSApproval' must have a value
		F3468-010	If Form 3468, Line 11k 'EIN' has a value, then Line 11l 'DateOfNPSApproval' must have a value.
0728	Form 3468 – If Copy of Application Indicator Box (SEQ 0376) equals "X", then Paper Document Indicator 4 (SEQ 0159) of Summary Record must be significant.	N/A	Binary Attachment Name: NPS Historic Application
0729	Form 3800 – If the Biodiesel and Renewable Diesel Fuels Credit (SEQ 0920) is significant, then Form 8864 must be present.	N/A	See ERC 0731
0730	Form 3800 - If multiple occurrences of Form 3800 Page 3 are present with any combination of Part III box A - GBC from Nonpassive Activity (SEQ 0610), B - GBC From Passive Activity (SEQ 0620), E - Eligible SBC – Non Passive Act (SEQ 0650), or F - Eligible SBC – Passive Act (SEQ 0660) equal to "X", then a separate page 3 with box I - Consolidated Part III Indicator (SEQ 0685) equal to "X" must be present.	N/A	schema validation
0731	If any lines 1a through 1aa (SEQs 0740, 0760, 0780, 0800, 0820, 0840, 0860, 0880, 0900, 0940, 0960, 0980, 1000, 1020, 1040, 1060, 1120, 1140, 1160, 1180, 1200, 1220) and lines 4a through 4h (SEQs 1330, 1350, 1370, 1390, 1410, 1430, 1450) have a significant value in column c and column b is blank on any Part III where box A - GBC from Nonpassive Activity (SEQ 0610), B - GBC From Passive Activity (SEQ 0620), E - Eligible SBC – Non Passive Act (SEQ 0650), or F - Eligible SBC – Passive Act (SEQ 0660) equal to "X", then the required form for that line MUST be attached for that specific Part III line.		The Corresponding MeF Business Rules are: F3800-133 through F3800-168 F3800-172 through F3800-175 F3800-179 through F3800-278
0732	Reserved	N/A	
0733	Form 8941 - If Full-Time Equivalent Employees (SEQ 0030) equals 25 or greater, the following fields cannot be significant: Average Annual Wages (SEQ 0040), Premiums Paid (SEQ 0050), Premiums Potentially Paid (SEQ 0060), Eligible Premiums Paid (SEQ 0070), Multiply Line 6 by 25% or 35% (SEQ 0080), Amount from Line 7 if Line 2 is 10 or Less (SEQ 0090), Amount from Line 8 if Line 3 Equals \$25,000 or Less (SEQ 0130), Total Amount of State Tax Credits (SEQ 0170) and Subtract Line 16 from Line 4 (SEQ 0180) cannot be significant.	F8941-003	If Form 8941, Line 2 'SmlEmplrHIPFTEEmplForTaxYrCnt' has a value greater than "24", then Line 3 'AvgAnnualWagesPdForTxYrAmt', Line 4 'HIPPaidForEmplEmployedForCrAmt', Line 5 'SmlEmplrHIPPotentiallyPaidAmt', Line 6 'SmlEmplrEligibleHIPPaidAmt' Line 7 'SmlEmplrEligHIPTimesPctAmt', Line 8 'SmlEmplrHIPFTECreditAmt', Line 9 'AnnualWgPdLessThanSpecifiedAmt', Line 10 'TotStPremSbsdyPdOrCrForHIPAmt' and Line 12 'SmallerAnnualWgPdOrHIPPAmt', must be equal to zero if an amount is entered.
0734	Form 8941 - If Average Annual Wages (SEQ 0040) equals \$50,000 or greater, the following fields must be blank: Premiums Paid (SEQ 0050), Premiums Potentially Paid (SEQ 0060), Eligible Premiums Paid (SEQ 0070), Multiply Line 6 by 25% or 35% (SEQ 0080), Subtract 10 from Line 2 (SEQ 0090), Divide Line 8 by 15 (SEQ 0100), Multiply Line 7 by Line 9 (SEQ 0110), Subtract Line 10 from Line 7 (SEQ 0120), Subtract \$25,000 from Amt. on Line 3 (SEQ 0130), Divide Line 12 by \$25,000 (SEQ 0140), Multiply Line 7 by Line 13 (SEQ 0150), Subtract Line 14 from Line 11 (SEQ 0160), Total Amount of State Tax Credits (SEQ 0170) and Subtract Line 16 from Line 4 (SEQ 0180) cannot be significant.	F8941-004	If Form 8941, Line 3 'AvgAnnualWagesPdForTxYrAmt' has a value greater than "49999", then Line 4 'HIPPaidForEmplEmployedForCrAmt', Line 5 'SmlEmplrHIPPotentiallyPaidAmt', Line 6 'SmlEmplrEligibleHIPPaidAmt', Line 7 'SmlEmplrEligHIPTimesPctAmt', Line 8 'SmlEmplrHIPFTECreditAmt', Line 9 'AnnualWgPdLessThanSpecifiedAmt', Line 10 'TotStPremSbsdyPdOrCrForHIPAmt', Line 11 'HIPPAmtLessTotStPremOrCrAmt', and Line 12 'SmallerAnnualWgPdOrHIPPAmt', must be equal to zero if an amount is entered.
0735	Form 8941 – Eligible Premiums Paid (SEQ 0070) must equal the smaller of Premiums Paid (SEQ 0050) or Premiums Potentially Paid (SEQ 0060).	F8941-005	If Form 8941, line 6 'SmlEmplrEligibleHIPPaidAmt' has a non-zero value, then it must be equal to Line 4 'HIPPaidForEmplEmployedForCrAmt' or Line 5 'SmlEmplrHIPPotentiallyPaidAmt', whichever is less.
0736	Form 8941 – If Add Lines 12 and 15 (SEQ 0230) or Cooperatives, Estates, and Trusts (SEQ 0300) are significant, they must equal CY credit for Small Employer Health Premium (SEQ 1450) of Form 3800 and vice versa.	F8941-006	If Form 8941, Line 16 'SumSmlrAmtAndCreditForHIPAmt' has a non-zero value and Line 18 'SmlEmplrHIPSumLessAllocAmt' has a zero value if an amount is entered, then the amount on Line 16 must be equal Form 3800, Line 4h(c) 'SmallEmployerHIPCREDITAmt'. (Note: Rule is being updated)
		F8941-007	If Form 8941, Line 18 'SmlEmplrHIPSumLessAllocAmt' has a non-zero value, then the amount must be equal to Form 3800, Line 4h(c) 'SmallEmployerHIPCREDITAmt'. (Note: Rule is being updated)
	Form 8941 - When one Form 8941 is present Identifying Number of Taxpayer (SEQ 0010) of Form 8941 must be Significant and must equal either the Primary SSN (SEQ 0010) or the Secondary SSN (SEQ 0030) of Form 1040.	F8941-001	Form 8941 'SSN' must be equal to the 'PrimarySSN' or 'SpouseSSN' in the Return Header.

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0737	When two Forms 8941 are present, the Identifying Number of Taxpayer (SEQ 0010) of the first form 8941 must equal Primary SSN (SEQ 0010) of Form 1040 and Identifying Number of Taxpayer (SEQ 0010) of the second Form 8941 must equal Secondary SSN (SEQ 0030) of Form 1040. Identifying Number of Taxpayer (SEQ 0010) of the second Form 8941 can not equal Identifying Number of Taxpayer (SEQ 0010) of the first form 8941.	F8941-002	If two Forms 8941 are present in the return, their SSN's must not be equal.
0738	Form 3800 – When the Agricultural Chemicals Security Credit (SEQ 0670) is significant, it cannot be greater than \$2,000,000 for all Part III boxes A (SEQ 0610), B (SEQ 0620), E (SEQ 0650), and F (SEQ 0660) checked.	F3800-145	If any Form 3800, Part III, checkbox "A" 'GeneralBusCrFromNnpssvActyInd' is checked, then Part III, line 1v(c) 'AgriculturalChemicalsCredit' must be less than 2,000,001.
0739	Form 3800 – If Passive Activity Credits (SEQ 0430) is significant, then Passive Activity Credits (SEQ 0430) must not be greater than Current Year General Business Credit (SEQ 0490).	F3800-170	If Form 3800, Part I, Line 2 'CurrentYearPassiveActyCredits' has a non-zero value, then Part I, Line 2 'CurrentYearPassiveActyCredits' must not be greater than Form 3800, Part III, Line 2 'CurrentYearGeneralBusCr'.
0740	Reserved	N/A	
0741	Multiple occurrences of Form 3800 page 3 must be in the following sequence: Part III with box I - Consolidated Part III Indicator (SEQ 0685) equal to "X". All Parts III with box A - GBC from Nonpassive Activity (SEQ 0610) equal to "X". All Parts III with box B - GBC from Passive Activity (SEQ 0620) equal to "X". Part III with box C - GBC Carryforwards (SEQ 0630) equal to "X". Part III with box D - GBC Carrybacks (SEQ 0640) equal to "X". All Parts III with box E - Eligible SBC – Non Passive Act (SEQ 0650) equal to "X". All Parts III with box F - Eligible SBC – Passive Act (SEQ 0660) equal to "X". Part III with box G - Eligible SBC Carryforwards (SEQ 0670) equal to "X".	N/A	schema validation
0742	Form 3800 – When Tentative General Business Credit (SEQ 1530) and Net Income Tax (SEQ 0130) are both positive, Form 6251 must be present.	F3800-171	If Form 3800, Part I, Line 8 'AlternativeMinimumTax' and Part I, Line 12 'NetIncomeTax' both have an amount greater than zero, then Form 6251 must be present in the return.
0743	Form 3800 – The following fields must be positive: 0360, 0450, 0700, 0740, 0760, 0780, 0800, 0820, 0840, 0860, 0880, 0900, 0920, 0940, 0960, 0980, 1000, 1020, 1040, 1060, 1120, 1140, 1160, 1180, 1200, 1220, 1240, 1290, 1310, 1330, 1350, 1370, 1390, 1410, 1430, 1450.	N/A	schema validation
0744	Form 6478 - If Tot Qual Cellu Biofuel that is Alcohol (SEQ 0078) or Total Biofuel sold or used not Alcohol (SEQ 0082) or Tot Qual Cellu Biofuel sold or used after 2010 (SEQ 0084) is significant, then IRS registration number (SEQ 0086) must be significant.	F6478-004	If Form 6478, line 4(c) 'QualCellBiofuelProdWAlcCrAmt', or 5(c) 'QualCellBiofuelNoAlcCrAmt', or 6(c) 'QualCellBiofuelProdFuelCrAmt' has a non-zero value, then Line 7 'FuelsCreditRegistrationNumber' must be present.
0745	Form 6478 – Qual Ethanol Fuel Production sold/used before 2011 (SEQ 0020) cannot be greater than 15000000 (fifteen million).	F6478-003	If Form 6478, Line 1(a) 'QualifiedEthanolFuelProduction' is present, then the amount must be equal to or less than fifteen million.
0746	Form 3800 - Each Form 3800 Page 3 occurrence must have one (and only one) of the following fields equal to "X": Part III box A - GBC from Nonpassive Activity (SEQ 0610), B - GBC From Passive Activity (SEQ 0620), C - GBC Carryforwards (SEQ 0630), D - GBC Carrybacks (SEQ 0640), E - Eligible SBC – Non Passive Act (SEQ 0650), F - Eligible SBC – Passive Act (SEQ 0660), G - Eligible SBC Carryforwards (SEQ 0670), H - Eligible SBC Carrybacks (SEQ 0680), or I - Consolidated Part III Indicator (SEQ 0685). Part III with box H - Eligible SBC Carrybacks (SEQ 0680) equal to "X".	N/A	
0747	Form 6765 – Fixed-base Percentage (SEQ 0100) cannot be greater than 16% (016000).	F6765-003	Form 6765, Line 10 'FixedBasePercentage' must not be greater than 16% (0.16000).
0748	Form 6765 – The following entries can not be less than zero Subtract Line 3 from Line 2 (SEQ 0040), Subtract Line 12 from Line 9 (SEQ 0130), Subtract Line 20 from Line 19 (SEQ 0550), Subtract Line 30 from Line 28 (SEQ 0650) and Subtract Line 35 from Line 17 (SEQ 0747).	N/A	Schema validation
0749-0750	Reserved	N/A	
0751	Form 8826 – Subtract Line 2 from Line 1 (SEQ 0030) cannot be less than zero.	N/A	efile type is USAmountNNTYPE
0752	Form 8826 – Add Lines 6 & 7 (Do not enter more than 5000) (SEQ 0070) cannot be greater than 5000.	F8826-001	The sum of Form 8826, Line 6, 'MultiplyLine5by50Percent', and Line 7, 'DisabledAccessCredits', must not be greater than 5000.
0753-0763	Reserved	N/A	
0764	Form 8881 – Smaller of Line 4 or \$500 (SEQ 0060) cannot be greater than \$500.	F8881-001	Form 8881, Line 5 'CurrentYearCredit' must not be greater than 500.
0765-0766	Reserved	N/A	
		IND-039	Valid for 1040/A/EZ/SS(PR) - If 'ThirdPartyDesigneeInd' in the return has a choice of 'Yes' indicated, then 'ThirdPartyDesigneeName' must have a value.

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0767	Tax Form - When Third Party Designee "Yes" Box (SEQ 1303) equals "X", Third Party Designee Name (SEQ 1307), Third Party Designee Telephone Number (SEQ 1309) and Third Party Designee PIN (SEQ 1313) must be present.	IND-040	Valid for 1040/A/EZ/SS(PR) - If 'ThirdPartyDesigneeInd' in the return has a choice of 'Yes' indicated, then 'ThirdPartyDesigneePhone' must have a value.
		IND-041	Valid for 1040/A/EZ/SS(PR) - If 'ThirdPartyDesigneeInd' in the return has a choice of 'Yes' indicated, then 'ThirdPartyDesigneePIN' must have a value.
		F1040EZ-048	If Form 1040EZ, Item Third Party Designee 'ThirdPartyDesigneeInd' has a choice of 'Yes' indicated, then 'ThirdPartyDesigneeName', 'ThirdPartyDesigneePhone' and 'ThirdPartyDesigneePIN' must have a value.
0768	Form 8621 – If Deemed Dividend Election (SEQ 0250) equals "X", then Attach Statement For Post 1986 Earnings & Profits (SEQ 0255) must contain "STMbnn".	F8621-015	If Form 8621, Part I, Line C 'DeemedDividendElection' checkbox is checked, then "Deemed Dividend Election Statement" [DeemedDividendElectionStatement] must be attached to Part I, Line C.
0769	Tax Form – When Identity Protection PIN (SEQ 1330) is significant, it must contain six numeric characters.	IND-	An IND rule is being developed
0770	Tax Form – Third Party Designee "Yes" Box (SEQ 1303) and Third Party Designee "No" Box (SEQ 1305) cannot both equal "X".	N/A	BooleanType schema validation
0771	Form 8621 - Identifying Number (SEQ 0020) must be significant	F8621-007	Form 8621 'SocialSecurityNumber' must have a value.
0772	Form 8621 – When Enter Gain (Loss) of Stock of A Sec. 1291 Fund (SEQ 0550) is greater than zero, Attach Statement for Each Distribution/Disposition (SEQ @0555) must equal "STMbnn".	F8621-016	If Form 8621, Part IV, Line 10f 'GainLossFromDispositionOfStock' has a non-zero value, then "Taxation Of Excess Distribution Statement" [TaxationOfExcessDistributionStmnt] must be attached to Form 8621.
0773	Form 8621 – When Subtract Line 1b from Line 1a (SEQ 0310) is significant, Total Ordinary Dividends (SEQ 0394) of Form 1040 must be significant.	F8621-008	If Form 8621, Part II, Line 1c 'OrdinaryIncomeFromQEFamt' has a non-zero value then 1040, Line 9a 'OrdinaryDividendsAmt' must have a non-zero value.
	When Subtract Line 2b from Line 2a (SEQ 0340) of Form 8621 is significant, Schedule D must be present.	F8621-009	If Form 8621, Part II, Line 2c 'NetLongTermCapitalGain' has a non-zero value, then Schedule D (1040) must be present in the return.
0774	Reserved	N/A	
0775	Form 8621 – When Elect to Treat Post 1986 Earnings & Profits (SEQ 0250) equals "X", then Subtract Line 10d from Line 10a (SEQ 0540) must be significant.	F8621-010	If Form 8621 'DeemedDividendElection' checkbox is checked, then Line 10e 'TotalExcessDistribution' must have a non-zero value.
0776	Form 8621 – When Elect to Extend Time of PYMT (SEQ 0260) equals "X", then Subtract Line 3d from Line 3a (SEQ 0390) must be significant. When Subtract Line 3d from Line 3a (SEQ 0390) is positive, Subtract Line 4b from Line 4a (SEQ 0420) must be significant.	F8621-012	If Form 8621, Line D 'ElectToExtendTimeForPymtOfTax' checkbox is checked, then Line 3e 'ProRataLessCashAndPortion' must have a non-zero value.
		F8621-013	If Form 8621, Line 3e 'ProRataLessCashAndPortion' has a non-zero value, then Line 4c 'DeferredTax' must have a non-zero value.
0777	Form 8621 – If Election To Recognize Gain On Deemed Sale Of PFIC (SEQ 0270) equals "X", then Enter Gain (Loss) Of Stock Of A Sec. 1291 Fund (SEQ 0550) must be significant.	F8621-014	If Form 8621, Line E 'ElectToRecognizeGainOnPFICSale' checkbox is checked, then Line 10f 'GainLossFromDispositionOfStock' must have a non-zero value
0778	Form 1040 – When F8611 Literal (SEQ 1114) equals "LIHCR" and F8611 Amount (SEQ 1115) is significant, then Form 8611 must be present.	F1040-287	If in [OtherTaxStatement] present in the return, 'OtherTaxLit' has the value "LIHCR", then Form 8611 must be present in the return.
0779	Form 1040 – If F8693 Approved Indicator (SEQ 1118) is significant, then F8693 Approved Date (SEQ 1119) must be significant. If F8693 Approved Date (SEQ 1119) is significant, then F8693 Approved Indicator (SEQ 1118) must be significant.	F1040-288	If Form 1040, Line 60 checkbox 'Form8693ApprovedInd' is checked, then Form 1040, Line 60 'Form8693ApprovedDt' must have a value.
		F1040-289	If Form 1040, Line 60 'Form8693ApprovedDt' has a value, then Form 1040, Line 60 checkbox 'Form8693ApprovedInd' must be checked.
0780-0781	Reserved	N/A	
0782	Form 982 – When Discharge of Indebtedness in a Title 11 Case (SEQ 0020) is not significant, Discharge of Indebtedness to the Extent Insolvent (SEQ 0030) is not significant, Discharge of Qualified Real Prop Bus Indebtedness (SEQ 0050) is not significant and Discharge of Qualified Farm Indebtedness (SEQ 0040) is not significant then Amt Excluded From Inc: To Reduce Basis (SEQ 0150) not be significant.	F982-004	If Form 982, Line 1c 'DschrgOfQualifiedFarmIndbt' checkbox is checked and Lines 1a 'DschrgOfIndbtInATitle11Case', Line 1b 'DschrgOfIndbtToExtentInsolvent', and Line 1d 'DschrgOfQllyRealPropBusIndbt' checkboxes are not checked, then Line 10a 'AmtExcdToRdcBasisOfProperty' must equal zero if an amount is entered.
0783	Form 982 – When Amt Excluded From Inc: Under Section 108(b)(5) (SEQ 0100) is significant, then Attach Description of Transactions (SEQ 0085) must equal "STMbnn".	F982-005	If Form 982, Line 5; "AmtExcdUnderSection108b5" has a non zero value then the 'ElectionToReduceBasisOfDeprecPropUnderIRC1017Statement' must be attached.
0784	Form 982 – When Amt Excluded To Reduce Basis of Principal Residence (SEQ 0155) is significant, then Discharge of Qualified Principal Residence (SEQ 0058) must be significant.	F982-003	If Form 982, Line 1d 'DschrgOfQllyRealPropBusIndbt' is checked, Line 4 'AmtExcdForDschrgQllyRealProp' must have a non-zero value.
		F982-010	If Form 982, Line 1e; "DschrgOfQllyPrincipalResidence" checkbox is checked then Form 982, Line 10b; "AmtExcdToRdcPrncResidence" must have a non-zero value
0785	Form 2439 – All of these fields must be significant: Company or Trust Name Control (SEQ 0050), Company or Trust Name (SEQ 0060), and Company or Trust Identification Number (SEQ 0120).	F2439-004	If Form 2439 is present in the return, then 'RegInvstCoOrRelnvstTrustName' must have a value.
		F2439-005	If Form 2439 is present in the return, then 'RegInvstCoOrRelnvstTrustEIN' must have a value.
0786	Form 2439 – Shareholder SSN (SEQ 0130) must equal Primary SSN (SEQ 0010) or Secondary SSN (SEQ 0030) of Form 1040.	F2439-002	Form 2439, 'ShareholderSSN' must be equal to the 'PrimarySSN' or 'SpouseSSN' in the return header of Form 1040.

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ELF ERC #	ELF Error Reject Code Explanation	MeF Business Rule Number	MeF Business Rule or Reason Why No Rule															
0787-0789	Reserved	N/A																
0790	Form 1040 – If Form 2439 Block (SEQ 1202) equals “X”, then Form 2439 must be present	F1040-290	If Form 1040, Line 71a checkbox 'Form2439Ind' is checked, then Form 2439 must be attached to 71a.															
0791	Form 1040 – If Other Payments (SEQ 1213) is significant, then at least one of the following must equal “X”: Form 2439 Block (SEQ 1202), Form 8801 Block (SEQ 1206), Form 8885 Block (SEQ 1208).	F1040-291	If Form 1040, Line 71 'OtherPaymentsAmt' has a non-zero value, then one of the following checkboxes must be checked: Line 71a 'Form2439Ind' or Line 70b 'Form4136Ind' Line 71c 'Form8801Ind' or Line 71d 'Form8885Ind'. (rule being updated to remove 'Form4136Ind')															
0792-0804	Reserved	N/A																
0805	TRANS Record B (TRANB) must be present.	N/A	No TRANB in MeF															
0806-0822	Reserved	N/A																
0823	Unrecognizable Transmission - If there are any unrecognizable or inconsistent control data, the transmission will be rejected.	N/A	MeF handles differently															
0824	TRANS Record A (TRANA) - Transmitter EFIN (SEQ 0110) must be present.	N/A	No TRANA in MeF															
0825	Invalid Sequence of Records in Transmission - The data records of the transmission must be in the following sequence: TRANA, TRANB, Return Records (1-500 for dial-up or 1-10,000 for dedicated/leased line or high speed protocol), and RECAP. The format and content of the TRANA, TRANB, and RECAP Records must be exactly as defined in Part 2 Record Layouts.	N/A	MeF handles the sequence of records differently															
0826-0829	Reserved	N/A																
0830	RECAP Record - Total EFT (SEQ 0020) does not equal IRS Computed EFT Count (SEQ 0110, IRS Use). IRS Computed EFT Count (Seq 0110, IRS Use) is a program-computed count of Direct Deposit requests. It is incremented when any of a Direct Deposit data fields contains a nonblank character. This includes extraneous characters present in error. Direct Deposit requests include the one request on the Tax Form (SEQ 1272, 1274, 1276, 1278) and the three requests on Form 8888 (SEQ 0020, 0030, 0040, 0060; SEQs 0080, 0090, 0100, 0120; and SEQs 0140 0150, 0160, 0180).	N/A	No RECAP Record. MeF handles this differently.															
0831	RECAP Record - Total Return Count (SEQ 0030) does not equal programcomputed count. Total Return Count is a count of returns transmitted and is incremented each time the Primary SSN within a Record ID changes.	N/A	No RECAP Record. MeF handles this differently.															
0832	RECAP Record – Total State-Only Return Count (SEQ 0130) does not equal program computed count. Total State-Only Return Count is a count of State-Only Returns transmitted and is incremented each time the Primary SSN within a Record ID changes. Note: State-Only return data contains a Form 1040, Page 1 record, state return packet, and a Summary record.	N/A	MeF handles State return differently															
0833-0839	Reserved	N/A																
0840	RECAP Record - The following fields must equal those in the Trans Record A (TRANA): <table><tr><td>IDENTIFICATION</td><td>TRANA</td><td>RECAP</td></tr><tr><td>Electronic Trnsmtr Identification Number (ETIN)</td><td>SEQ 0060</td><td>SEQ 0040</td></tr><tr><td>Julian Day of Transmission</td><td>SEQ 0070</td><td>SEQ 0050</td></tr><tr><td>Transmission Sequence Number for SEQ 0080</td><td>SEQ 0060</td><td></td></tr><tr><td>Julian Day</td><td></td><td></td></tr></table>	IDENTIFICATION	TRANA	RECAP	Electronic Trnsmtr Identification Number (ETIN)	SEQ 0060	SEQ 0040	Julian Day of Transmission	SEQ 0070	SEQ 0050	Transmission Sequence Number for SEQ 0080	SEQ 0060		Julian Day			N/A	No RECAP Record. MeF handles this differently.
IDENTIFICATION	TRANA	RECAP																
Electronic Trnsmtr Identification Number (ETIN)	SEQ 0060	SEQ 0040																
Julian Day of Transmission	SEQ 0070	SEQ 0050																
Transmission Sequence Number for SEQ 0080	SEQ 0060																	
Julian Day																		
0841-0899	Reserved	N/A																
0900	Form 1040 - When Form 8919 Literal (SEQ 0364) is significant, Form 8919 Amount (SEQ 0365) must equal Total Wages (SEQ 0330) of Form(s) 8919 and vice versa.	F1040-292	If in [WagesNotShownSchedule] present in the return, 'WagesLit' has the value "F8919", then the corresponding amount must be equal to the sum of all Form 8919, Line 6 'TotalWagesWithNoWithholdingAmt'.															
		F1040-293	The sum of all Form 8919, Line 6 'TotalWagesWithNoWithholdingAmt' must be equal to 'WagesNotShownAmt' in [WagesNotShownSchedule] for which 'WagesLit' has the value "F8919".															
0901	Form 1040 – When Schedule Q (Form 1066) Literal (SEQ 0827) equals “SCH Q”, Schedule E must be present.	F1040-294	If Form 1040, Line 43 'ScheduleQCd' has the value "SCH Q", then Schedule E (Form 1040) must be present in the return.															
0902	Form 1040/1040A - When American Opportunity Credit (SEQ 1189) is significant, then amount must equal Refundable American Opportunity Credit (SEQ 0540) of Form 8863 and vice versa.	F1040-157-02	Form 1040, Line 66 'RefundableAmerOppCreditAmt' must be equal Form 8863, Line 14 'RefundableAmerOppCreditAmt'.															
		F1040A-089	Form 1040A, Line 43 'AmerOpporCr' must be equal to Form 8863, Line 14 'RefundableAmerOppCreditAmt'. (Element name 'AmerOpporCr' is being updated to 'RefundableAmerOppCreditAmt')															
0903	Form 1040 - When COBRA Recapture Literal (SEQ 1112) equals "COBRA", COBRA Recapture Amount (SEQ 1113) must be significant and vice versa.	N/A	Schema Validation															

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ELF ERC #	ELF Error Reject Code Explanation	MeF Business Rule Number	MeF Business Rule or Reason Why No Rule
0904	Primary SSN (SEQ 0010) of the Tax Form cannot duplicate a Primary SSN within the same "drain" of returns.	N/A	MeF is transactional based, no drains
0905	Reserved	N/A	
0906	Secondary SSN (SEQ 0030) of the Tax Return cannot duplicate a Secondary SSN within the same "drain" of returns.	N/A	MeF is transactional based, no drains
0907	Reserved	N/A	
0908	Form 8283 – When Qualified Conservation or Reduced FMV Contribution (SEQ +0060, 0115, 0170, 0280 or 0390) equals "X", then the corresponding field Qualified Conservation or FMV Statement (SEQ 0403) is required. An explanation is required.	N/A	MeF handles this differently
0909	Form 8283 - When Restriction Yes (SEQ 0500) equals "X", then the corresponding field Restriction Statement (SEQ 0510) must equal "STMBnn". An explanation is required.	F8283-011	If Form 8283, Line 3a 'RestrictionOnDonatedProperty' has a choice of "Yes" indicated, then [RestrictedUseStatement] must be present in the return.
0910	Form 8283 - When Give Rights Yes (SEQ 0530) equals "X", then the corresponding field Give Rights Yes Statement (SEQ 0540) must equal "STMBnn". An explanation is required.	F8283-012	If Form 8283, Line 3b 'RightsGivenToDonatedProperty' has a choice of "Yes" indicated, then [RestrictedUseStatement] must be present in the return.
0911	Form 8283 - When Restriction on Use (SEQ 0560) equals "X", then the corresponding field Restriction on Use Statement (SEQ 0570) must equal "STMBnn". An explanation is required.	F8283-013	If Form 8283, Line 3c 'RstrLimitingDonatedProperty' has a choice of "Yes" indicated, then [RestrictedUseStatement] must be present in the return.
0912	Form 8283 – When the Vehicle Year (SEQ +0033, 0087, 0143, 0225, 0335 or statement) is significant, then a corresponding Form 1098C must be present and the 1098-C Received Indicator (SEQ 0406) must equal "X" or Equivalent Contemporaneous Ack Stmt (SEQ 0412) must equal "STMBnn" and the Contemporaneous Ack Received Indicator (SEQ 0409) must equal "X". Exception: Bypass this check if Fair Market Value A (SEQ +0055), Fair Market Value B (SEQ 0110), Fair Market Value C (SEQ 0165), Fair Market Value D, (SEQ 0270), or Fair Market Value E (SEQ 0380) is \$500 or less. When the Vehicle Year (+0651, 0721, 0791, 0865 or statement) is significant, then a corresponding Form 1098C must be present and the 1098-C Received Indicator (SEQ 0620) must equal "X" or Equivalent Contemporaneous Ack Stmt (SEQ 0630) must equal "STMBnn" and the Contemporaneous Ack Received Indicator (SEQ 0625) must equal "X".	F8283-018	If Form 8283, Section A 'VehicleYear' has a value, then "Contributions of Motor Vehicles, Boats, and Airplanes Statement" [ContributionsOfMotorVehiclesBoatsAndAirplanesStatement] or "Contemporaneous Written Acknowledgment Statement" [ContemporaneousWrittenAcknowledgmentStatement] must be attached to 'InformationOnDonatedProperty' for the corresponding vehicle.
		F8283-019	If Form 8283, Section A 'VehicleYear' has a value, then a binary attachment [with Description beginning with 'Form1098C' or 'DoneeOrganizationContemporaneousWrittenAcknowledgment'] must be attached to Form 8283 or the 'Form1098CPaperDocumentInd' in the Return Header must have a choice of 'Yes' indicated.
		F8283-020	If Form 8283, Section B 'VehicleYear' has a value, then "Contributions of Motor Vehicles, Boats, and Airplanes Statement" [ContributionsOfMotorVehiclesBoatsAndAirplanesStatement] or "Contemporaneous Written Acknowledgment Statement" [ContemporaneousWrittenAcknowledgmentStatement] must be attached to 'PropertyInformation' for the corresponding vehicle.
		F8283-021	If Form 8283, Section B 'VehicleYear' has a value, then a binary attachment [with Description beginning with 'Form1098C' or 'DoneeOrganizationContemporaneousWrittenAcknowledgment'] must be attached to Form 8283 or the 'Form1098CPaperDocumentInd' in the Return Header must have a choice of 'Yes' indicated.
0913	Form 8283 - If 1098-C Received Indicator (SEQ 0406) or Contemporaneous Ack Received Indicator (SEQ 0409) equals "X" then Vehicle Year (SEQ +0033 or 0087 or 0143 or 0225 or 0335) must be significant or SEQ +0033 must equal "STMBnn". If 1098-C Received Indicator (SEQ 0620) or Contemporaneous Ack Received Indicator (SEQ 0625) equals "X" then Vehicle Year (SEQ +0651 or 0721 or 0791 or 0865) must be significant or +0651 must equal "STMBnn"	F8283-014	If "Contributions of Motor Vehicles, Boats, and Airplanes Statement" [ContributionsOfMotorVehiclesBoatsAndAirplanesStatement] is attached to Section A 'InformationOnDonatedProperty', then 'VehicleYear' for the corresponding vehicle must have a value.
		F8283-015	If "Contributions of Motor Vehicles, Boats, and Airplanes Statement" [ContributionsOfMotorVehiclesBoatsAndAirplanesStatement] is attached to Section B 'PropertyInformation', then 'VehicleYear' for the corresponding vehicle must have a value.
		F8283-016	If "Contemporaneous Written Acknowledgment Statement" [ContemporaneousWrittenAcknowledgmentStatement] is attached to Section A 'InformationOnDonatedProperty', then 'VehicleYear' for the corresponding vehicle must have a value.
		F8283-017	If "Contemporaneous Written Acknowledgment Statement" [ContemporaneousWrittenAcknowledgmentStatement] is attached to Section B 'PropertyInformation', then 'VehicleYear' for the corresponding vehicle must have a value.
0914	Form 2441– When Prior Year Expense Literal (SEQ 0318) is significant, then Prior Year Expense Amt (SEQ 0320) must be significant and Prior Year Expense Explanation/Qual Person Name & SSN (SEQ @0322) must equal "STMBnn". An explanation is required.	F2441-011	If "CPYE Explanation Statement" [CPYEEExplanationStatement] is attached to Form 2441, Part II, Line 9 and if any of the following fields in the attachment has a value, then all of them must have a value: 'CPYECreditAmt', 'CPYECreditLiteralCd', 'CPYEPersonFullName', 'CPYESocialSecurityNumber', 'HowCPYECreditwasfigured'.
0915	Form 8609-A – If Have Form 8609-No (SEQ 0060) equals "X", the rest of the fields on the form must be blank.	F8609A-002	If Form 8609-A, Line C, 'HaveOrig8609IssdByHsngCrAgency' has a choice of 'No' indicated then Line 18 'TaxpayerCredit' must have a zero value if an amount is entered. Note: This rule will be deleted and handled by schema validation in the future.
0916	Form 8609-A – If Building Qualified Low-Income – No (SEQ 0080) equals "X", the rest of the fields on the form must be blank.	F8609A-003	If Form 8609-A, Line D, 'PartOfLowIncMhsngProjAndSec42' has a choice of 'No' indicated then Line 18 'TaxpayerCredit' must have a zero value if an amount is entered.
0917-0929	Reserved	N/A	

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ELF ERC #	ELF Error Reject Code Explanation	MeF Business Rule Number	MeF Business Rule or Reason Why No Rule
0930	Form 6251 - The following fields (when significant) may not be negative: SEQs 0050, 0140, 0150, 0160, 0170, 0300, 0370.	N/A	USAmountNNTYPE and USAmountPosType schema validation
0931	Form 1040/1040A – When Filing Status (SEQ 0130) equals “1” or “3” and Exempt Self (SEQ 0160) is significant and Total Boxes Checked (SEQ 0783), Must Itemize Indicator (SEQ 0786) and Modified Standard Deduction Ind (SEQ 0788) are blank and Schedule A is not present with the return, the Total Itemized or Standard Deduction (SEQ 0789) must equal \$5,800.	F1040-339	If Form 1040, Line 2 checkbox "Single" is checked (element 'IndividualReturnFilingStatusCd' has the value 1) and Line 6a checkbox 'ExemptPrimaryInd' is checked and Line 39a 'TotalBoxesCheckedCnt' does not have a value and Line 39b checkbox 'MustItemizeInd' is not checked and Line 40 'modifiedStandardDeductionInd' does not have a value and Schedule A (Form 1040) is not present in the return, then Line 40 'TotalItemizedOrStandardDedAmt' must equal 5800. (Note: Rule is being updated to refer to Line 1 checkbox instead of Line 2 checkbox)
		F1040A-339	If Form 1040A, Line 2 checkbox "Single" is checked (element 'IndividualReturnFilingStatusCd' has the value 1) and Line 6a checkbox 'ExemptPrimaryInd' is checked and Line 23a 'TotalBoxesCheckedCnt' does not have a value and Line 23b checkbox 'MustItemizeInd' is not checked and Line 24 'modifiedStandardDeductionInd' does not have a value, then Line 24 'TotalItemizedOrStandardDedAmt' must equal 5800. (Note: Rule is being updated to refer to Line 1 checkbox instead of Line 2 checkbox)
		F1040-347	If Form 1040, Line 2 checkbox "Married filing separately" is checked (element 'IndividualReturnFilingStatusCd' has the value 3) and Line 6a checkbox 'ExemptPrimaryInd' is checked and Line 39a 'TotalBoxesCheckedCnt' does not have a value and Line 39b checkbox 'MustItemizeInd' is not checked and Line 40 'modifiedStandardDeductionInd' does not have a value and Schedule A (Form 1040) is not present in the return, then Line 40 'TotalItemizedOrStandardDedAmt' must equal 5800. (Note: Rule is being updated to refer to Line 3 checkbox instead of Line 2 checkbox)
		F1040A-347	If Form 1040A, Line 2 checkbox "Married filing separately" is checked (element 'IndividualReturnFilingStatusCd' has the value 3) and Line 6a checkbox 'ExemptPrimaryInd' is checked and Line 23a 'TotalBoxesCheckedCnt' does not have a value and Line 23b checkbox 'MustItemizeInd' is not checked and Line 24 'modifiedStandardDeductionInd' does not have a value, then Line 24 'TotalItemizedOrStandardDedAmt' must equal 5800. (Note: Rule is being updated to refer to Line 3 checkbox instead of Line 2 checkbox)
0932	Form 1040/1040A – When Filing Status (SEQ 0130) equals “1” and Exempt Self (SEQ 0160) is significant and Total Boxes Checked (SEQ 0783) has a value of 1 and Must Itemize Indicator (SEQ 0786) and Modified Standard Deduction Ind (SEQ 0788) are blank and Schedule A is not present with the return, the Total Itemized or Standard Deduction (SEQ 0789) must equal \$7,250.	F1040-340	If Form 1040, Line 2 checkbox "Single" is checked (element 'IndividualReturnFilingStatusCd' has the value 1) and Line 6a checkbox 'ExemptPrimaryInd' is checked and Line 39a 'TotalBoxesCheckedCnt' has the value 1 and Line 39b checkbox 'MustItemizeInd' is not checked and Line 40 'modifiedStandardDeductionInd' does not have a value and Schedule A (Form 1040) is not present in the return, then Line 40 'TotalItemizedOrStandardDedAmt' must equal 7250. (Note: Rule is being updated to refer to Line 1 checkbox instead of Line 2 checkbox)
		F1040A-340	If Form 1040A, Line 2 checkbox "Single" is checked (element 'IndividualReturnFilingStatusCd' has the value 1) and Line 6a checkbox 'ExemptPrimaryInd' is checked and Line 23a 'TotalBoxesCheckedCnt' has the value 1 and Line 23b checkbox 'MustItemizeInd' is not checked and Line 24 'modifiedStandardDeductionInd' does not have a value, then Line 24 'TotalItemizedOrStandardDedAmt' must equal 7250. (Note: Rule is being updated to refer to Line 1 checkbox instead of Line 2 checkbox)
0933	Form 1040/1040A – When Filing Status (SEQ 0130) equals “1” and Exempt Self (SEQ 0160) is significant and Total Boxes Checked (SEQ 0783) has a value of 2 and Must Itemize Indicator (SEQ 0786) and Modified Standard Deduction Ind (SEQ 0788) are blank and Schedule A is not present with the return, the Total Itemized or Standard Deduction (SEQ 0789) must equal \$8,700.	F1040-341	If Form 1040, Line 2 checkbox "Single" is checked (element 'IndividualReturnFilingStatusCd' has the value 1) and Line 6a checkbox 'ExemptPrimaryInd' is checked and Line 39a 'TotalBoxesCheckedCnt' has the value 2 and Line 39b checkbox 'MustItemizeInd' is not checked and Line 40 'modifiedStandardDeductionInd' does not have a value and Schedule A (Form 1040) is not present in the return, then Line 40 'TotalItemizedOrStandardDedAmt' must equal 8700. (Note: Rule is being updated to refer to Line 1 checkbox instead of Line 2 checkbox)
		F1040A-341	If Form 1040A, Line 2 checkbox "Single" is checked (element 'IndividualReturnFilingStatusCd' has the value 1) and Line 6a checkbox 'ExemptPrimaryInd' is checked and Line 23a 'TotalBoxesCheckedCnt' has the value 2 and Line 23b checkbox 'MustItemizeInd' is not checked and Line 24 'modifiedStandardDeductionInd' does not have a value, then Line 24 'TotalItemizedOrStandardDedAmt' must equal 8700. (Note: Rule is being updated to refer to Line 1 checkbox instead of Line 2 checkbox)

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ELF ERC #	ELF Error Reject Code Explanation	MeF Business Rule Number	MeF Business Rule or Reason Why No Rule
0934	Form 1040/1040A – When Filing Status (SEQ 0130) equals "2" and Exempt Self (SEQ 0160) and Exempt Spouse (SEQ 0163) are significant and Total Boxes Checked (SEQ 0783), Must Itemize Indicator (SEQ 0786) and Modified Standard Deduction Ind (SEQ 0788) are blank and Schedule A is not present with the return, the Total Itemized or Standard Deduction (SEQ 0789) must equal \$11,600.	F1040-342	If Form 1040, Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2) and [Line 6a checkbox 'ExemptPrimaryInd' and 6b checkbox 'ExemptSpouseInd' are checked] and Line 39a 'TotalBoxesCheckedCnt' does not have a value and Line 39b checkbox 'MustItemizeInd' is not checked and Line 40 'modifiedStandardDeductionInd' does not have a value and Schedule A (Form 1040) is not present in the return, then Line 40 'TotalItemizedOrStandardDedAmt' must equal 11600. (Note: Rule is being updated to refer to Line 3 checkbox instead of Line 2 checkbox)
		F1040A-342	If Form 1040A, Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2) and [Line 6a checkbox 'ExemptPrimaryInd' and 6b checkbox 'ExemptSpouseInd' are checked] and Line 23a 'TotalBoxesCheckedCnt' does not have a value and Line 23b checkbox 'MustItemizeInd' is not checked and Line 24 'modifiedStandardDeductionInd' does not have a value, then Line 24 'TotalItemizedOrStandardDedAmt' must equal 11600. (Note: Rule is being updated to refer to Line 3 checkbox instead of Line 2 checkbox)
0935	Form 1040/1040A – When Filing Status (SEQ 0130) equals "2" and Exempt Self (SEQ 0160) and Exempt Spouse (SEQ 0163) are significant and Total Boxes Checked (SEQ 0783) has a value of 1, and Must Itemize Indicator (SEQ 0786) and Modified Standard Deduction Ind (SEQ 0788) are blank and Schedule A is not present with the return, the Total Itemized or Standard Deduction (SEQ 0789) must equal \$12,750.	F1040-343	If Form 1040, Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2) and [Line 6a checkbox 'ExemptPrimaryInd' and 6b checkbox 'ExemptSpouseInd' are checked] and Line 39a 'TotalBoxesCheckedCnt' has the value 1 and Line 39b checkbox 'MustItemizeInd' is not checked and Line 40 'modifiedStandardDeductionInd' does not have a value and Schedule A (Form 1040) is not present in the return, then Line 40 'TotalItemizedOrStandardDedAmt' must equal 12750.
		F1040A-343	If Form 1040A, Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2) and [Line 6a checkbox 'ExemptPrimaryInd' and 6b checkbox 'ExemptSpouseInd' are checked] and Line 23a 'TotalBoxesCheckedCnt' has the value 1 and Line 23b checkbox 'MustItemizeInd' is not checked and Line 24 'modifiedStandardDeductionInd' does not have a value, then Line 24 'TotalItemizedOrStandardDedAmt' must equal 12750.
0936	Form 1040/1040A – When Filing Status (SEQ 0130) equals "2" or "5" and Exempt Self (SEQ 0160) and Exempt Spouse (SEQ 0163) are significant and Total Boxes Checked (SEQ 0783) has a value of 2, and Must Itemize Indicator (SEQ 0786) and Modified Standard Deduction Ind (SEQ 0788) are blank and Schedule A is not present with the return, the Total Itemized or Standard Deduction (SEQ 0789) must equal \$13,900.	F1040-344	If Form 1040, Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2) and [Line 6a checkbox 'ExemptPrimaryInd' and 6b checkbox 'ExemptSpouseInd' are checked] and Line 39a 'TotalBoxesCheckedCnt' has the value 2 and Line 39b checkbox 'MustItemizeInd' is not checked and Line 40 'modifiedStandardDeductionInd' does not have a value and Schedule A (Form 1040) is not present in the return, then Line 40 'TotalItemizedOrStandardDedAmt' must equal 13900.
		F1040A-344	If Form 1040A, Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2) and [Line 6a checkbox 'ExemptPrimaryInd' and 6b checkbox 'ExemptSpouseInd' are checked] and Line 23a 'TotalBoxesCheckedCnt' has the value 2 and Line 23b checkbox 'MustItemizeInd' is not checked and Line 24 'modifiedStandardDeductionInd' does not have a value, then Line 24 'TotalItemizedOrStandardDedAmt' must equal 13900.
0937	Form 1040/1040A – When Filing Status (SEQ 0130) equals "2" and Exempt Self (SEQ 0160) and Exempt Spouse (SEQ 0163) are significant and Total Boxes Checked (SEQ 0783) has a value of 3, and Must Itemize Indicator (SEQ 0786) and Modified Standard Deduction Ind (SEQ 0788) are blank and Schedule A is not present with the return, the Total Itemized or Standard Deduction (SEQ 0789) must equal \$15,050.	F1040-345	If Form 1040, Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2) and [Line 6a checkbox 'ExemptPrimaryInd' and 6b checkbox 'ExemptSpouseInd' are checked] and Line 39a checkbox 'TotalBoxesCheckedCnt' has the value 3 and Line 39b checkbox 'MustItemizeInd' is not checked and Line 40 'modifiedStandardDeductionInd' does not have a value, and Schedule A (Form 1040) is not present in the return, then Line 40 'TotalItemizedOrStandardDedAmt' must equal 15050.
		F1040A-345	If Form 1040A, Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has a value of 2) and [Line 6a checkbox 'ExemptPrimaryInd' and 6b checkbox 'ExemptSpouseInd' are checked] and Line 23a 'TotalBoxesCheckedCnt' has the value 3 and Line 23b checkbox 'MustItemizeInd' is not checked and Line 24 'modifiedStandardDeductionInd' does not have a value, then Line 24 'TotalItemizedOrStandardDedAmt' must equal 15050.

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ELF ERC #	ELF Error Reject Code Explanation	MeF Business Rule Number	MeF Business Rule or Reason Why No Rule
0938	Form 1040/1040A – When Filing Status (SEQ 0130) equals "2" and Exempt Self (SEQ 0160) and Exempt Spouse (SEQ 0163) are significant and Total Boxes Checked (SEQ 0783) has a value of 4, and Must Itemize Indicator (SEQ 0786) and Modified Standard Deduction Ind (SEQ 0788) are blank and Schedule A is not present with the return, the Total Itemized or Standard Deduction (SEQ 0789) must equal \$16,200.	F1040-346	If Form 1040, Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2) and [Line 6a checkbox 'ExemptPrimaryInd' and 6b checkbox 'ExemptSpouseInd' are checked] and Line 39a checkbox 'TotalBoxesCheckedCnt' has the value 4 and Line 39b checkbox 'MustItemizeInd' is not checked and Line 40 'modifiedStandardDeductionInd' does not have a value, and Schedule A (Form 1040) is not present in the return, then Line 40 'TotalItemizedOrStandardDedAmt' must equal 16200.
		F1040A-346	If Form 1040A, Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has a value of 2) and [Line 6a checkbox 'ExemptPrimaryInd' and 6b checkbox 'ExemptSpouseInd' are checked] and Line 23a 'TotalBoxesCheckedCnt' has the value 4 and Line 23b checkbox 'MustItemizeInd' is not checked and Line 24 'modifiedStandardDeductionInd' does not have a value, then Line 24 'TotalItemizedOrStandardDedAmt' must equal 16200.
0939	Form 1040/1040A – When Filing Status (SEQ 0130) equals "5" and Exempt Self (SEQ 0160) is significant and Total Boxes Checked (SEQ 0783), Must Itemize Indicator (SEQ 0786) and Modified Standard Deduction Ind (SEQ 0788) are blank and Schedule A is not present with the return, the Total Itemized or Standard Deduction (SEQ 0789) must equal \$11,600.	F1040-353	If Form 1040, Line 2 checkbox "Qualifying Widow(er)" is checked (element 'IndividualReturnFilingStatusCd' has the value 5) and [Line 6a checkbox 'ExemptPrimaryInd' is checked] and Line 39a 'TotalBoxesCheckedCnt' does not have a value and Line 39b checkbox 'MustItemizeInd' is not checked and Line 40 'modifiedStandardDeductionInd' does not have a value and Schedule A (Form 1040) is not present in the return, then Line 40 'TotalItemizedOrStandardDedAmt' must equal 11600. (Note: Rule is being updated to refer to Line 5 checkbox instead of Line 2 checkbox)
		F1040A-353	If Form 1040A, Line 2 checkbox "Qualifying Widow(er)" is checked (element 'IndividualReturnFilingStatusCd' has the value 5) and [Line 6a checkbox 'ExemptPrimaryInd' is checked] and Line 23a 'TotalBoxesCheckedCnt' does not have a value and Line 23b checkbox 'MustItemizeInd' is not checked and Line 24 'modifiedStandardDeductionInd' does not have a value, then Line 24 'TotalItemizedOrStandardDedAmt' must equal 11600. (Note: Rule is being updated to refer to Line 5 checkbox instead of Line 2 checkbox)
0940	Form 1040/1040A – When Filing Status (SEQ 0130) equals "3" and Exempt Self (SEQ 0160) is significant and Total Boxes Checked (SEQ 0783) has a value of 1 and Must Itemize Indicator (SEQ 0786) and Modified Standard Deduction Ind (SEQ 0788) are blank and Schedule A is not present with the return, the Total Itemized or Standard Deduction (SEQ 0789) must equal \$6,950.	F1040-348	If Form 1040, Line 2 checkbox "Married filing separately" is checked (element 'IndividualReturnFilingStatusCd' has the value 3) and Line 6a checkbox 'ExemptPrimaryInd' is checked and Line 39a 'TotalBoxesCheckedCnt' has the value 1 and Line 39b checkbox 'MustItemizeInd' is not checked and Line 40 'modifiedStandardDeductionInd' does not have a value and Schedule A (Form 1040) is not present in the return, then Line 40 'TotalItemizedOrStandardDedAmt' must equal 6950. (Note: Rule is being updated to refer to Line 3 checkbox instead of Line 2 checkbox)
		F1040A-348	If Form 1040A, Line 2 checkbox "Married filing separately" is checked (element 'IndividualReturnFilingStatusCd' has the value 3) and Line 6a checkbox 'ExemptPrimaryInd' is checked and Line 23a 'TotalBoxesCheckedCnt' has the value 1 and Line 23b checkbox 'MustItemizeInd' is not checked and Line 24 'modifiedStandardDeductionInd' does not have a value, then Line 24 'TotalItemizedOrStandardDedAmt' must equal 6950. (Note: Rule is being updated to refer to Line 3 checkbox instead of Line 2 checkbox)
0941	Form 1040/1040A – When Filing Status (SEQ 0130) equals "3" and Exempt Self (SEQ 0160) is significant and Total Boxes Checked (SEQ 0783) has a value of 2 and Must Itemize Indicator (SEQ 0786) and Modified Standard Deduction Ind (SEQ 0788) are blank and Schedule A is not present with the return, the Total Itemized or Standard Deduction (SEQ 0789) must equal \$8,100.	F1040-349	If Form 1040, Line 2 checkbox "Married filing separately" is checked (element 'IndividualReturnFilingStatusCd' has the value 3) and [Line 6a checkbox 'ExemptPrimaryInd' is checked] and Line 39a 'TotalBoxesCheckedCnt' has the value 2 and Line 39b checkbox 'MustItemizeInd' is not checked and Line 40 'modifiedStandardDeductionInd' does not have a value and Schedule A (Form 1040) is not present in the return, then Line 40 'TotalItemizedOrStandardDedAmt' must equal 8100. (Note: Rule is being updated to refer to Line 3 checkbox instead of Line 2 checkbox)
		F1040A-349	If Form 1040A, Line 2 checkbox "Married filing separately" is checked (element 'IndividualReturnFilingStatusCd' has the value 3) and [Line 6a checkbox 'ExemptPrimaryInd' is checked] and Line 23a 'TotalBoxesCheckedCnt' has the value 2 and Line 23b checkbox 'MustItemizeInd' is not checked and Line 24 'modifiedStandardDeductionInd' does not have a value, then Line 24 'TotalItemizedOrStandardDedAmt' must equal 8100. (Note: Rule is being updated to refer to Line 3 checkbox instead of Line 2 checkbox)

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ELF ERC #	ELF Error Reject Code Explanation	MeF Business Rule Number	MeF Business Rule or Reason Why No Rule
0942	Form 1040/1040A – When Filing Status (SEQ 0130) equals “4” and Exempt Self (SEQ 0160) is significant and Total Boxes Checked (SEQ 0783) is blank and Must Itemize Indicator (SEQ 0786) and Modified Standard Deduction Ind (SEQ 0788) are blank and Schedule A is not present with the return, the Total Itemized or Standard Deduction (SEQ 0789) must equal \$8,500.	F1040-350	If Form 1040, Line 2 checkbox "Head of Household" is checked (element 'IndividualReturnFilingStatusCd' has the value 4) and Line 6a checkbox 'ExemptPrimaryInd' is checked and Line 39a 'TotalBoxesCheckedCnt' does not have a value and Line 39b checkbox 'MustItemizeInd' is not checked and Line 40 'modifiedStandardDeductionInd' does not have a value and Schedule A (Form 1040) is not present in the return, then Line 40 'TotalItemizedOrStandardDedAmt' must equal 8500. (Note: Rule is being updated to refer to Line 4 checkbox instead of Line 2 checkbox)
		F1040A-350	If Form 1040A, Line 2 checkbox "Head of Household" is checked (element 'IndividualReturnFilingStatusCd' has the value 4) and Line 6a checkbox 'ExemptPrimaryInd' is checked and Line 23a 'TotalBoxesCheckedCnt' does not have a value and Line 23b checkbox 'MustItemizeInd' is not checked and Line 24 'modifiedStandardDeductionInd' does not have a value, then Line 24 'TotalItemizedOrStandardDedAmt' must equal 8500. (Note: Rule is being updated to refer to Line 4 checkbox instead of Line 2 checkbox)
0943	Form 1040/1040A – When Filing Status (SEQ 0130) equals “4” and Exempt Self (SEQ 0160) is significant and Total Boxes Checked (SEQ 0783) has a value of 1 and Must Itemize Indicator (SEQ 0786) and Modified Standard Deduction Ind (SEQ 0788) are blank and Schedule A is not present with the return, the Total Itemized or Standard Deduction (SEQ 0789) must equal \$9,950.	F1040-351	If Form 1040, Line 2 checkbox "Head of Household" is checked (element 'IndividualReturnFilingStatusCd' has the value 4) and Line 6a checkbox 'ExemptPrimaryInd' is checked and Line 39a 'TotalBoxesCheckedCnt' has the value 1 and Line 39b checkbox 'MustItemizeInd' is not checked and Line 40 'modifiedStandardDeductionInd' does not have a value and Schedule A (Form 1040) is not present in the return, then Line 40 'TotalItemizedOrStandardDedAmt' must equal 9950. (Note: Rule is being updated to refer to Line 4 checkbox instead of Line 2 checkbox)
		F1040A-351	If Form 1040A, Line 2 checkbox "Head of Household" is checked (element 'IndividualReturnFilingStatusCd' has the value 4) and Line 6a checkbox 'ExemptPrimaryInd' is checked and Line 23a 'TotalBoxesCheckedCnt' has the value 1 and Line 23b checkbox 'MustItemizeInd' is not checked and Line 24 'modifiedStandardDeductionInd' does not have a value, then Line 24 'TotalItemizedOrStandardDedAmt' must equal 9950. (Note: Rule is being updated to refer to Line 4 checkbox instead of Line 2 checkbox)
0944	Form 1040/1040A – When Filing Status (SEQ 0130) equals “4” and Exempt Self (SEQ 0160) is significant and Total Boxes Checked (SEQ 0783) has a value of 2 and Must Itemize Indicator (SEQ 0786) and Modified Standard Deduction Ind (SEQ 0788) are blank and Schedule A is not present with the return, the Total Itemized or Standard Deduction (SEQ 0789) must equal \$11,400.	F1040-352	If Form 1040, Line 2 checkbox "Head of Household" is checked (element 'IndividualReturnFilingStatusCd' has the value 4) and Line 6a checkbox 'ExemptPrimaryInd' is checked and Line 39a 'TotalBoxesCheckedCnt' has the value 2 and Line 39b checkbox 'MustItemizeInd' is not checked and Line 40 'modifiedStandardDeductionInd' does not have a value and Schedule A (Form 1040) is not present in the return, then Line 40 'TotalItemizedOrStandardDedAmt' must equal 11400. (Note: Rule is being updated to refer to Line 4 checkbox instead of Line 2 checkbox)
		F1040A-352	If Form 1040A, Line 2 checkbox "Head of Household" is checked (element 'IndividualReturnFilingStatusCd' has the value 4) and Line 6a checkbox 'ExemptPrimaryInd' is checked and Line 23a 'TotalBoxesCheckedCnt' has the value 2 and Line 23b checkbox 'MustItemizeInd' is not checked and Line 24 'modifiedStandardDeductionInd' does not have a value, then Line 24 'TotalItemizedOrStandardDedAmt' must equal 11400. (Note: Rule is being updated to refer to Line 4 checkbox instead of Line 2 checkbox)
0945	Form 1040 – When Other Tax (SEQ 0883) equals “X”, then 962 Election Explanation (SEQ 0886) must equal “STMbnn”.		Business rule is being developed
0946	Form 1040/A - When Filing Status (SEQ 0130) equals “3” and Spouse's Name (SEQ 0140) equals “NRA” then Secondary SSN (SEQ 0030), Exempt Spouse (SEQ 0163), Exempt Spouse Name (SEQ 0164) and Exempt Spouse Name Control (SEQ 0165) must be blank.	F1040- F1040A-	Business rules are being developed
0947	Form 1040/A/EZ - You appear to be a bonafide resident of Puerto Rico with only Puerto Rico income. You do not have a U.S. tax filing obligation.	F1040-119	Bona fide residents of Puerto Rico with income excluded under Internal Revenue Code Section 933 should file Form 1040-PR or Form 1040-SS to claim Additional Child Tax Credit. (Business rule is being renumbered)
0948	Form 1040/1040A – When Filing Status (SEQ 0130) equals “5” and Exempt Self (SEQ 0160) is significant and Total Boxes Checked (SEQ 0783) has a value of 1, and Must Itemize Indicator (SEQ 0786) and Modified Standard Deduction Ind (SEQ 0788) are blank	F1040-354	If Form 1040, Line 2 checkbox "Qualifying Widow(er)" is checked (element 'IndividualReturnFilingStatusCd' has the value 5) and [Line 6a checkbox 'ExemptPrimaryInd' is checked] and Line 39a 'TotalBoxesCheckedCnt' has the value 1 and Line 39b checkbox 'MustItemizeInd' is not checked and Line 40 'modifiedStandardDeductionInd' does not have a value and Schedule A (Form 1040) is not present in the return, then Line 40 'TotalItemizedOrStandardDedAmt' must equal 12750. (Note: Rule is being updated to refer to Line 5 checkbox instead of Line 2 checkbox)

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ELF ERC #	ELF Error Reject Code Explanation	MeF Business Rule Number	MeF Business Rule or Reason Why No Rule
	0786) and Modified Standard Deduction Ind (SEQ 0788) are blank and Schedule A is not present with the return, the Total Itemized or Standard Deduction (SEQ 0789) must equal \$12,750.	F1040A-354	If Form 1040A, Line 2 checkbox "Qualifying Widow(er)" is checked (element 'IndividualReturnFilingStatusCd' has the value 5) and [Line 6a checkbox 'ExemptPrimaryInd' is checked] and Line 23a 'TotalBoxesCheckedCnt' has the value 1 and Line 23b checkbox 'MustItemizeInd' is not checked and Line 24 'modifiedStandardDeductionInd' does not have a value, then Line 24 'TotalItemizedOrStandardDedAmt' must equal 12750. (Note: Rule is being updated to refer to Line 5 checkbox instead of Line 2 checkbox)
0949	Form 1040/1040A – When Filing Status (SEQ 0130) equals "5" and Exempt Self (SEQ 0160) is significant and Total Boxes Checked (SEQ 0783) has a value of 2, and Must Itemize Indicator (SEQ 0786) and Modified Standard Deduction Ind (SEQ 0788) are blank and Schedule A is not present with the return, the Total Itemized or Standard Deduction (SEQ 0789) must equal \$13,900.	F1040-355	If Form 1040, Line 2 checkbox "Qualifying Widow(er)" is checked (element 'IndividualReturnFilingStatusCd' has the value 5) and [Line 6a checkbox 'ExemptPrimaryInd' is checked] and Line 39a 'TotalBoxesCheckedCnt' has the value 2 and Line 39b checkbox 'MustItemizeInd' is not checked and Line 40 'modifiedStandardDeductionInd' does not have a value and Schedule A (Form 1040) is not present in the return, then Line 40 'TotalItemizedOrStandardDedAmt' must equal 13900. (Note: Rule is being updated to refer to Line 5 checkbox instead of Line 2 checkbox)
		F1040A-355	If Form 1040A, Line 2 checkbox "Qualifying Widow(er)" is checked (element 'IndividualReturnFilingStatusCd' has the value 5) and [Line 6a checkbox 'ExemptPrimaryInd' is checked] and Line 23a 'TotalBoxesCheckedCnt' has the value 2 and Line 23b checkbox 'MustItemizeInd' is not checked and Line 24 'modifiedStandardDeductionInd' does not have a value, then Line 24 'TotalItemizedOrStandardDedAmt' must equal 13900. (Note: Rule is being updated to refer to Line 5 checkbox instead of Line 2 checkbox)
0950	Form 8873 - When Election Under Section 942(a)(3) (SEQ 0020) equals "X", Attachment Election Under Section 942(a)(3) (SEQ 0025) must equal "STMbnn".	F8873-004	If Form 8873, Line 1 'UnderSection942a3Box' checkbox is checked, then [Section942a3Schedule] must be attached to Line 1.
0951	Form 8873 - When Election Extraterritorial Income Exclusion FSC (SEQ 0030) equals "X", Attachment Election Extraterritorial Exclusion FSC (SEQ 0035) must equal "STMbnn".	F8873-005	If Form 8873, Line 2 'TransInLieuOfFSCPrvsBox' checkbox is checked, then "Transactions In Lieu Of The FSC Provision Schedule" [TransactionsInLieuOfTheFSCProvisionsSchedule] must be attached to Line 2.
0952	Form 8873 - When Aggregate on Tabular Schedule (SEQ 0085) equals "X", Attachment to Tabular Schedule (SEQ 0090) must equal "STMbnn"	F8873-006	If Form 8873, Line 5c (1)(b) 'AggregateOnTabularScheduleBox' checkbox is checked, then "Tabular Schedule Of Transactions" [TabularScheduleOfTransactions] must be attached to Form 8873.
0953	Form 8873 - When Tabular Schedule of Transactions (SEQ 0095) equals "X", Attachment to Schedule of Transactions (SEQ 0100) must equal "STMbnn".	F8873-007	If Form 8873, Line 5c (1)(c) 'TabularSchOfTransactionsBox' checkbox is checked, then "Tabular Schedule Of Transactions" [TabularScheduleOfTransactions] must be attached to Form 8873.
0954	Form 8873 - When Group of Transactions (SEQ 0110) equals "X", Attachment to Group of Transactions (SEQ 0115) must equal "STMbnn".	F8873-008	If Form 8873, Line 5c(2) 'GroupOfTransactionsBox, checkbox is checked, then "Tabular Schedule Of Transactions" [TabularScheduleOfTransactions] must be attached to Form 8873.
0955	Form 8873 - When Additional Section 263A Costs Trade (SEQ 0310) or Additional Section 263A Costs Sale and Lease (SEQ 0320) is significant, Attachment to Section 263A Costs (SEQ 0325) must equal "STMbnn".	F8873-009	If Form 8873, Line 17d(a) 'Section263AFrgnTradeIncm' has a non-zero value, then "Additional Section 263A Costs Under Cost Of Goods Sold Schedule" [AdditionalSection263ACostsUnderCostofGoodsSoldSchedule] must be attached to Line 17d(a).
		F8873-010	If Form 8873, Line 17d(b) 'Section263AFrgnSaleLeasingIncm' has a non-zero value, then "Additional Section 263A Costs Under Cost of Goods Sold Schedule" [AdditionalSection263ACostsUnderCostofGoodsSoldSchedule] must be attached to Line 17d(b).
0956	Form 8873 - When Other Costs Trade (SEQ 0330) or Other Costs Sale and Lease (SEQ 0340) is significant, Attachment Other Costs (SEQ 0345) must equal "STMbnn".	F8873-011	If Form 8873, Line 17e(a) 'OtherCostsFrgnTradeIncm' has a non-zero value, then "Other Costs Under Cost Of Goods Sold Schedule" [OtherCostsUnderCostofGoodsSoldSchedule] must be attached to Line 17e(a).
		F8873-012	If Form 8873, Line 17e(b) 'OtherCostsFrgnSaleLeasingIncm' has a non-zero value, then "Other Costs Under Cost Of Goods Sold Schedule" [OtherCostsUnderCostofGoodsSoldSchedule] must be attached to Line 17e(b).
0957	Form 8873 - When Other Expenses and Deductions Trade (SEQ 0430) or Other Expenses and Deductions Sale and Lease (SEQ 0440) is significant, Attachment for Other Expenses and Deductions (SEQ 0445) must equal "STMbnn".	F8873-013	If Form 8873, Line 19(a) 'DeductionsFrgnTradeIncm' has a non-zero value, then "Other Expenses And Deductions Schedule" [OtherExpensesAndDeductionsSchedule] must be attached to Line 19(a).
		F8873-014	If Form 8873, Line 19(b) 'DeductionsFrgnSaleLeasingIncm' has a non-zero value, then "Other Expenses And Deductions Schedule" [OtherExpensesAndDeductionsSchedule] must be attached to Line 19(b).
0958-0966	Reserved	N/A	
0967	Form 1040/1040A - When Tuition And Fees Deduction (SEQ 0705) of Form 1040/1040A is significant, Form 8917 must be present.	F1040-295	If Form 1040, Line 34 'TuitionAndFeesDedAmt' has a non-zero value, then Form 8917 must be attached to Line 34.
		F1040A-090	When Form 1040A, Line 19 'TuitionAndFeesDedAmt' has a value greater than zero, then Form 8917 must be present in the return.

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ELF ERC #	ELF Error Reject Code Explanation	MeF Business Rule Number	MeF Business Rule or Reason Why No Rule
0968	Form 8917 - You cannot claim the tuition and fees deduction if another person can claim an exemption for you as a dependent on his or her tax return.	F1040-296	If Form 1040, Line 34 'TuitionAndFeesDedAmt' has a non-zero value and Line 2 checkbox 'Married filing jointly' is checked (element 'IndividualReturnFilingStatusCd' has the value 2), then both Line 6a 'ExemptPrimaryInd' and line 6b 'ExemptSpouseInd' must be checked.
		F1040A-	Business rule is being developed
		F1040-297	If Form 1040, Line 34 'TuitionAndFeesDedAmt' has a non-zero value and Line 2 checkbox 'Married filing jointly' is not checked (element 'IndividualReturnFilingStatusCd' does not have the value 2), then Line 6a 'ExemptPrimaryInd' must be checked.
		F1040A-	Business rule is being developed
0969 - 0970	Reserved	N/A	
0971	Form 1116 – When Allocable Expenses A (SEQ 0200) is significant, Allocable Expense Statement A (SEQ 0205) must equal "STMbnn", or When Allocable Expenses B (SEQ 0320) is significant, Allocable Expense Statement B (SEQ 0325) must equal "STMbnn", or When Allocable Expenses C (SEQ 0440) is significant, Allocable Expense Statement C (SEQ 0445) must equal "STMbnn".	F1116-012	If for any country in Form 1116, Line 2 'ForeignIncRelatedExpensesAmt' has a non-zero value, then [ForeignIncRelatedExpensesStmnt] must be attached to Line 2.
0972	Form 1116 - When Other Deductions A (SEQ 0220) is significant, Other Deductions Statement A (SEQ 0225) must equal "STMbnn", or When Other Deductions B (SEQ 0340) is significant, Other Deductions Statement B (SEQ 0345) must equal "STMbnn", or When Other Deductions C (SEQ 0460) is significant, Other Deductions Statement C (SEQ 0465) must equal "STMbnn".	F1116-013	If for any country in Form 1116, Line 3b 'OtherDeductionsNotRelatedAmt' has a non-zero value, then [OtherDeductionsNotRelatedStatement] must be attached to Line 3b.
0973	Form 1116 - When Taxes Withld on Dividends Foreign Curr. A (SEQ 0610), or Taxes Withld Rent/Roy. Foreign Curr. A (SEQ 0620), or Taxes Withld on Interest Foreign Curr. A (SEQ 0630), or Other Taxes Paid/Accrued Foreign Curr. A (SEQ 0640) is significant, Taxes Withld/Paid/Accrued Curr. A Statement (SEQ 0645) must equal "STMbnn", or When Taxes Withld on Dividends Foreign Curr. B (SEQ 0710), or Taxes Withld Rent/Roy. Foreign Curr. B (SEQ 0720), or Taxes Withld on Interest Foreign Curr. B (SEQ 0730), or Other Taxes Paid/Accrued Foreign Curr. B (SEQ 0740) is significant, Taxes Withld/Paid/Accrued Curr. B Statement (SEQ 0745) must equal "STMbnn", or When Taxes Withld on Dividends Foreign Curr. C (SEQ 0810), or Taxes Withld Rent/Roy. Foreign Curr. C (SEQ 0820), or Taxes Withld	F1116-009	If for any country in Form 1116, Part II, column (k) 'ForeignTaxWithheldOnDivAmt' has a non-zero value, then [OtherCurrencyTaxPaidStatement] must be attached to column (n).
		F1116-010	If for any country in Form 1116, Part II, column (l) 'ForeignTaxWithheldOnRentAmt' has a non-zero value, then [OtherCurrencyTaxPaidStatement] must be attached to column (n).
		F1116-011	If for any country in Form 1116, Part II, column (m) 'ForeignTaxWithheldOnIntAmt' has a non-zero value, then [OtherCurrencyTaxPaidStatement] must be attached to column (n).
		F1116-003	If for any country in Form 1116, Part II, column (n) 'OtherCurrencyTaxPaidAmt' has a non-zero value, then [OtherCurrencyTaxPaidStatement] must be attached to column (n).
0974	Form 1116 - When Carryback/Carryover Amount (SEQ 0950) is significant, Carryback/Carryover Explanation (SEQ 0940) must equal "STMbnn".	F1116-004	If Form 1116, Line 10 'ForeignTaxCrCarrybackOrOverAmt' has a non-zero value, then [ForeignTaxCrCarrybackComputationStatement] must be attached to Line 10.
0975	Form 1116 - When Foreign Tax Reduction Amount (SEQ 0980) is significant, Foreign Tax Reduction Explanation (SEQ 0970) must equal "STMbnn".	F1116-005	If Form 1116, Line 12 'ForeignTaxReductionAmt' has a non-zero value, then [ForeignTaxReductionStatement] must be attached to Line 12.
0976	Reserved	N/A	
0977	Form 1116 - When Alt Method To Source Compensation (SEQ 0194) equals "X", Alt Method To Source Comp Statement (SEQ 0195) must equal "STMbnn".	F1116-008	If Form 1116, Line 1b 'AltBasisCompensationSourceInd' checkbox is checked, then [AltBasisCompensationSourceStatement] must be attached to Line 1b.
0978- 0984	Reserved	N/A	
0985	Form T – If Form T, Date Acquired (SEQ 0090) or Date of Sale (SEQ 1500) is significant then the date must be within the current tax year.	FT-003	If Form T, Part I, Line 3b 'DateAcquired' has a value, then the date must be after December 31, 2010 but before January 1, 2012.
		FT-004	If Form T, Part III, Line 3b 'DateOfSale' has a value, then the date must be after December 31, 2010 but before January 1, 2012.
0986	Form T - When Other Consideration Amount (SEQ 0130) is significant, Other Consideration Amount Statement (SEQ 0135) must equal "STMbnn".	FT-001	If Form T, Part I, Line 5a, 'AmountOfOtherConsideration' has a non-zero value then Part I, Line 5b, 'NatureOfOtherConsideration' must have a value.

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ELF ERC #	ELF Error Reject Code Explanation	MeF Business Rule Number	MeF Business Rule or Reason Why No Rule
0987	Form T - When Section 631(a) Timber Cutting Election – Yes Box (SEQ 1310) equals "X", Section 631(a) Adjusted Basis Statement (SEQ 1315) must equal "STMbnn", and Section 631(a) Cut Timber Detail Statement (SEQ 1325) must equal "STMbnn", and Section 631(a) Timber Valuation Statement (SEQ 1335) must equal "STMbnn", and Section 631(a) Valuation Comparison Statement (SEQ 1345) must equal "STMbnn", and Section 631(a) Operations Statement (SEQ 1355) must equal "STMbnn", and Section 631(a) Activity Status Statement (SEQ 1365) must equal "STMbnn".	N/A	Schema validation
0988	Form T - When Other Consideration Amount-S (SEQ 1540) is significant, Other Consideration Amount-S Statement (SEQ 1545) must equal "STMbnn".	FT-002	If Form T, Part III, Line 5a, "AmountRcvdInOtherConsideration" has a non zero value then Part III, Line 5b, "NatureOfOtherConsideration" must have a value.
0989	Form 8917 – Student's SSN (SEQ 0040, 0090, 0140) cannot be claimed as a Tuition and Fees deduction when a Student's SSN (SEQ +0035, 0105, 0175, +0275, 0315, 0355) of Form 8863 is claimed for the same student.	F8917-001	Each 'StudentSSN' on Form 8917, Line 1b must not be equal to an 'AmerOppStudentSSN' on Form 8863, Line 1(b).
		F8917-002	Each 'StudentSSN' on Form 8917, Line 1b must not be equal to a 'LifetimeStudentSSN' on Form 8863, Line 5(b).
0990	Form 8917 – One of the following must equal "X": Tuition and Fees Deduction-Yes Box (SEQ 0200) or Tuition and Fees Deduction-No Box (SEQ 0210) and both cannot be blank and both cannot equal "X".	N/A	Schema validation
0991	Form 8917 – If any field of a student line on Form 8917, including statements, is significant, then all fields of the student line must be significant. Each student line includes Student's First Name (SEQ 0010), Student's Last Name (SEQ 0020), Student's Name Control (SEQ 0030), Student's SSN (SEQ 0040) and Qualified Expenses (SEQ 0050).	N/A	Schema validation - required elements
0992	Form 8917 – If Tuition and Fees Deduction-Yes Box (SEQ 0200) is significant, the Tuition and Fees Deduction Amt (SEQ 0220) can not exceed \$2000 when Subtract Line 4 from Line 3 (SEQ 0190) is more than \$65,000 (\$130,000 MFJ).	F8917-003	If Form 8917, Line 5 'TuitionAndFeesDedIncmLessCrAmt' is greater than 65000 and filing status of the return is ["Single" or "Head of Household" or "Qualifying widow(er) with dependent child" (element 'IndividualReturnFilingStatusCd' has the value 1 or 4 or 5)], then Line 6 'TuitionAndFeesDedAmt' must be less than 2001.
		F8917-005	If Form 8917, Line 5 'TuitionAndFeesDedIncmLessCrAmt' is greater than 130000 and filing status of the return is "Married filing jointly" (element 'IndividualReturnFilingStatusCd' has the value 2), then Line 6 'TuitionAndFeesDedAmt' must be less than 2001.
0993	Form 8917 – If Tuition and Fees Deduction-No Box (SEQ 0210) is significant, the Tuition and Fees Deduction Amt (SEQ 0220) cannot exceed \$4,000 when Subtract Line 4 from Line 3 (SEQ 0190) is less than \$65,000 (\$130,000 MFJ).	F8917-004	If Form 8917, Line 5 'TuitionAndFeesDedIncmLessCrAmt' is less than 65000 and filing status of the return is ["Single" or "Head of Household" or "Qualifying widow(er) with dependent child" (element 'IndividualReturnFilingStatusCd' has the value 1 or 4 or 5)], then Line 6 'TuitionAndFeesDedAmt' must be less than 4001.
		F8917-006	If Form 8917, Line 5 'TuitionAndFeesDedIncmLessCrAmt' is less than 130001 and filing status of the return is "Married filing jointly" (element 'IndividualReturnFilingStatusCd' has the value 2), then Form 8917, Line 6 'TuitionAndFeesDedAmt' must be less than 4001.
0994	Form 8917 – Subtract Line 4 from Line 3 (SEQ 0190) must be \$80,000 or less (\$160,000 of less if MFJ).	F8917-007	Form 8917, Line 5 'TuitionAndFeesDedIncmLessCrAmt' must be less than 160001, if filing status of the return is "Married filing jointly" (element 'IndividualReturnFilingStatusCd' has the value 2).
		F8917-008	Form 8917, Line 5 'TuitionAndFeesDedIncomeLessCrAmt' must be less than 80001, if filing status of the return is ["Single" or "Head of Household" or "Qualifying widow(er) with dependent child" (element 'IndividualReturnFilingStatusCd' has the value 1 or 4 or 5)].
0995	Form 8917 – Tuition and Fees Deduction Amt (SEQ 0220) must equal Form 1040 Line 34 (SEQ 0705), or Form 1040A Line 19 (SEQ 0705).	F8917-009	Form 8917, Line 6 'TuitionAndFeesDedAmt' must be equal to Form 1040, Line 34 'TuitionAndFeesDedAmt'.
		F8917-010	Form 8917, Line 6 'TuitionAndFeesDedAmt' must be equal to Form 1040A, Line 19 'TuitionAndFeesDedAmt'.
0996	Form 8917 – Each Student's SSN (SEQ 0040, 0090, 0140), must equal either the Primary SSN (SEQ 00140) or the Secondary SSN (SEQ 0030) or a Dependent SSN (SEQ 0175, 0185, 0195, 0205) on Form 1040/1040A.	F8917-011	Each 'StudentSSN' on Form 8917, Line 1b must be equal to 'PrimarySSN' or 'SpouseSSN' in the Return Header or any 'DependentSSN' on Line 6c(2) of the return.
0997	Form 8917 – If present, Total Inc (SEQ 0170) on Form 8917 must match Total Income (SEQ 0600) on Form 1040/1040A, and vice versa.	F8917-012	If Form 8917 is present in the return, then Line 3, 'TotalIncomeAmt' must be equal to Form 1040, Line 22 'TotalIncomeAmt'.
		F8914-013	If Form 8917 is present in the return, then Line 3, 'TotalIncomeAmt' must be equal to Form 1040A, Line 15 'TotalIncomeAmt'.
0998	Form 8917 – The student entries must begin on Line 1. No lines may be skipped when completing the student information	N/A	Schema validation

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ELF ERC #	ELF Error Reject Code Explanation	MeF Business Rule Number	MeF Business Rule or Reason Why No Rule
0999	A maximum of 96 Error Reject Codes can be provided in the acknowledgment file. If more than 96 reject conditions are identified the 96th Error Reject Code will be replaced with "0999".	N/A	MeF will only display the first 100 business rule codes.
1000	Form 1310 – When the Filing Status (SEQ 0130) of the Tax Form does not equal "2" (Married Filing Jointly) and the Refund (SEQ 1270) of the Tax Form is significant, then Form 1310 must be present and the Decedent's SSN (SEQ 0040) must equal the Primary SSN (SEQ 0010) of the Tax Form.	F1310-002	Valid for 1040/A - Form 1310, 'DecedentSSN' must be equal to 'PrimarySSN' in the Return Header, if Line 2 checkbox "Married filing jointly" is not checked (element 'IndividualReturnFilingStatusCd' does not have the value 2) in the return.
		F1310-003	Valid for 1040EZ - Form 1310, 'DecedentSSN' must be equal to 'PrimarySSN' or the 'SpouseSSN' in the Return Header.
1001	Form 1310 – When the Filing Status (SEQ 0130) of the Tax Form equals "2" (Married Filing Jointly), the Decedent's SSN (SEQ 0040) must equal either the Primary SSN (SEQ 0010) or the Secondary SSN (SEQ 0030) of the Tax Form.	F1310-004	Valid for 1040/A - Form 1310, 'DecedentSSN' must be equal to 'PrimarySSN' or 'SpouseSSN' in the Return Header, if Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2) in the return.
1002	Form 1310 – The Tax Year Decedent Due Refund (SEQ 0010) must equal the current tax year.	F1310-006	Form 1310, 'RefundDueTaxYear' must be equal to the Tax Year in the Return Header.
1003	Form 1310 – The year of the Date of Death (SEQ 0030) must equal the current tax year or processing year.	F1310-007	Form 1310, the year of 'DeathDt' must not be less than the Tax Year in the Return Header.
1004	Form 1310 – The Date of Death (SEQ 0030) must be significant and match either the Primary Date of Death (SEQ 0020) or the Secondary Date of Death (SEQ 0040) on the Tax Form.	F1310-008	Form 1310, 'DeathDt' must be the same as 'PrimaryDateOfDeath' or 'SpouseDateOfDeath' in the return.
1005	Form 1310 – When Person Other Than A or B Claiming Decedent Refund (SEQ 0190) equals "X", then all of the following fields must also equal "X": Did Decedent Leave a Will "YES" Box (SEQ 0210) or Did Decedent Leave a Will "NO" Box (SEQ 0220), Court Appointed Personal Rep "NO" Box (SEQ 0240), Personal Rep will be Appointed "NO" Box (SEQ 0260) and Refund Paid out According	F1310-009	Form 1310, Part II, Line 2a 'CourtAppointedRepresentativeInd' must have a choice of "No" indicated.
		F1310-010	Form 1310, Part II, Line 2b 'RepresentativeToBeAppointedInd' must have a choice of "No" indicated.
		F1310-011	Form 1310, Part II, line 3 'PaymentAccordingToStateLawInd' must have a choice of "Yes" indicated.
1006	Form 1310 - When Person Other Than A or B Claiming Decedent Refund (SEQ 0190) and Refund Paid Out According to State Laws "YES" Box (SEQ 0270) are equal to "X", then at least one of the following fields on the Tax Form must be significant: Primary Date of Death (SEQ 0020) or Secondary Date of Death (SEQ 0040).	N/A	Schema will be updated to only allow line C to be checked (Line A is used when not attached to a return and MeF is not bringing in the form as a standalone at this time. Line B is attached to 1040X and 843, which are not being brought in at this time) Result of above schema change is that DecedentHasWillInd is now required in schema.
1007	Form 1310 – Person Claiming Refund Signature (SEQ 0290) and Signature Date (SEQ 0300) must be significant.	N/A	Schema validation
1008	Form 1310 – Valid Proof of Death is in my Possession (SEQ 0200) must equal "X".	N/A	Schema will include a checkbox for taxpayer to identify proof of death is in their possession (note: this checkbox is not on the paper form)
1009	Form 1310 – Street Address (SEQ 0110) is alphanumeric and cannot have leading or consecutive embedded spaces. The leftmost position must contain an alpha or numeric character. The only special characters permitted are space, hyphen (-), and slash (/). See Section 7.03 for Street Address format. Street Address (SEQ 0110) is a required field.	N/A	Schema validation
1010	Form 1310 – Zip Code (SEQ 0150) must be within the valid ranges of zip codes listed for the corresponding State Abbreviation (SEQ 0140). The zip code cannot end in "00", with the exception of 20500 (the White House zip code). Refer to Attachment 3.	N/A	Schema validation
1011	Form 1310 – State Abbreviation (SEQ 0140) must be significant and consistent with the standard state abbreviations issued by the Postal Service. Refer to Attachment 3 for State Abbreviations. State Abbreviation (SEQ 0140) is a required field.	N/A	Schema validation
1012	Form 1310 – City (SEQ 0130) must be left-justified and must contain a minimum of three alpha characters. This field cannot contain consecutive embedded spaces and must contain only alphabetic characters and spaces. Do not abbreviate the city name. City (SEQ 0130) is a required field.	N/A	Schema validation
1013	Form 1310 – If Address Ind (SEQ 0160) equals "1" (APO/DPO/FPO Address), then City (SEQ 0130) must equal "APO", "DPO" or "FPO", and State Abbreviation (SEQ 0140) must equal "AA", "AE", or "AP" with the appropriate Zip Code (SEQ 0150). If State Abbreviation (SEQ 0140) equals "AA", "AE", or "AP", then Address Ind (SEQ 0160) must equal "1". Refer to Attachment 4.	N/A	Schema validation
1014	Tax Form – When Filing Status Code (SEQ 0130) equals "2" and the Primary Date of Death (SEQ 0020) and the Secondary Date of Death (SEQ 0040) and Refund (SEQ 1270) are significant, then a Form 1310 must be present for both taxpayers and Name of Person	F1040-298	If Form 1040, Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2) and [both PrimaryDateOfDeath and SpouseDateOfDeath have a value] and Line 73a 'RefundAmt' has a non-zero value, then two Forms 1310 must be present in the return.

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ELF ERC #	ELF Error Reject Code Explanation	MeF Business Rule Number	MeF Business Rule or Reason Why No Rule
1014	Form 1310 must be present for both taxpayers and Name of Person Claiming Refund (SEQ 0060) on the first Form 1310 must be equal to Name of Person Claiming Refund (SEQ 0060) of the second Form 1310.	F1040A- F1040EZ-049	Business rule is being developed If 'SpouseSSN' has a value in the Return Header, and on Form 1040EZ, both 'PrimaryDateOfDeath' and 'SpouseDateOfDeath' has a value and Line 11a 'RefundAmt' has a non-zero value, then two Forms 1310 must be present in the return.
1015	Form 1040/1040A/104EZ - When Filing Status (SEQ 0130) equals "2" and either the Primary Date of Death (SEQ 0020) or the Secondary Date of Death (SEQ 0040) is significant, then Surviving Spouse (SEQ 1325) must also be significant.	F1040-090	If Form 1040, Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2) and either 'PrimaryDateOfDeath' or 'SpouseDateOfDeath' has a value, then Form 1040 Surviving Spouse Indicator checkbox 'SurvivingSpouseInd' must be checked.
		F1040A-091	If Form 1040A, Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2) and either 'PrimaryDateOfDeath' or 'SpouseDateOfDeath' has a value, then Surviving Spouse Indicator checkbox 'SurvivingSpouseInd' must be checked.
		F1040EZ-050	If 'SpouseSSN' has a value in the Return Header and Form 1040EZ, 'PrimaryDateOfDeath' has a value, then Form 1040EZ, 'SurvivingSpouseInd' must be checked.
		F1040EZ-051	If 'SpouseSSN' has a value in the Return Header and Form 1040EZ, 'SpouseDateOfDeath' has a value, then Form 1040EZ, 'SurvivingSpouseInd' must be checked.
1016	Form 1040/1040A/104EZ - When Filing Status Code (SEQ 0130) is not equal to "2" and the Primary Date of Death (SEQ 0020) and the Refund (SEQ 1270) are significant, then Form 1310 must be present and Person other than A or B Claiming Decedent Refund (SEQ 0190) must be significant.	F1040-300	If Form 1040, Line 2 checkbox "Married filing jointly" is not checked (element 'IndividualReturnFilingStatusCd' does not have the value 2) and 'PrimaryDateOfDeath' has a value and Line 73a 'RefundAmt' has a non-zero value, then Form 1310, Line C checkbox 'OtherPersonClaimingRefundInd' must be checked. (Note: this rule is being disabled)
		F1040A-092	If Form 1040A, Line 2 checkbox "Married filing jointly" is not checked (element 'IndividualReturnFilingStatusCd' does not have the value of 2), and 'PrimaryDateOfDeath' has a value, and Line 46a 'RefundAmt' has a non-zero value, then Form 1310, Checkbox C 'OtherPersonClaimingRefundInd' must be checked. (Note: this rule is being disabled)
		F1040EZ-053	If 'SpouseSSN' does not have a value in the Return Header and Form 1040EZ, 'PrimaryDateOfDeath' has a value and Line 11a 'RefundAmt' has a non-zero value, then Form 1310, Line C checkbox 'OtherPersonClaimingRefundInd' must be checked. (Note: this rule is being disabled)
1017	Form 1310 – The SSN of Person Claiming Refund must be significant and cannot equal Primary SSN (SEQ 0010) or Secondary SSN (SEQ 0030) of Form 1040.	F1310-012	Valid for 1040/A/EZ - Form 1310, 'RefundClaimantSSN' must not be equal to the 'PrimarySSN' in the Return Header.
		F1310-013	Valid for 1040EZ - Form 1310, 'RefundClaimantSSN' must not be equal to the 'SpouseSSN' in the Return Header.
		F1310-014	Valid for 1040/A - Form 1310, 'RefundClaimantSSN' must be equal to 'SpouseSSN' in the Return Header if Line 3 checkbox "Married filing separately" is checked (element 'IndividualReturnFilingStatusCd' has the value 3) in the return.
	When two Forms 1310 are present, the SSN of Person Claiming Refund (SEQ 0070) of the first Form 1310 must equal the SSN of Person Claiming Refund (SEQ 0070) of the second Form 1310.	F1310-016	Valid for 1040A/EZ - If two Forms 1310 are present in the Return, their 'RefundClaimantSSN's must be equal.
		F1310-017	Valid for 1040EZ (being added for 1040/A) - Form 1310 'RefundClaimantName' must be the same as the name entered in 'InCareOfName' in the Filer address in the Return Header.
		F1310-018	Valid for 1040EZ (being added for 1040/A) - If two Forms 1310 are present in the Return, then their 'RefundClaimantName' must be the same.
	Exception: When the Filing Status is MFS, the SSN of Person Claiming Refund must be significant and MUST equal Secondary SSN (SEQ 0030) of Form 1040/A/EZ.	F1310-015	Form 1310, 'RefundClaimantSSN' must not be equal to 'SpouseSSN' in the Return Header if Line 3 checkbox "Married filing separately" is not checked (element 'IndividualReturnFilingStatusCd' does not have the value 3) in the return.
1018	Form 1310 – When only one Form 1310 is present, Decedent's SSN (SEQ 0040) must equal Primary SSN (SEQ 0010) or Secondary SSN (SEQ 0030) of Form 1040.	F1310-	Business rule is begin developed
	When two Forms 1310 are present, Decedent's SSN (SEQ 0040) of the first Form 1310 must equal Primary SSN (SEQ 0010) of Form 1040 and Decedent's SSN (SEQ 0040) of the second Form 1310 must equal Secondary SSN (SEQ 0030) of Form 1040.	F1310-005	If two Forms 1310 are present in the Return, their 'DecedentSSN's must not be equal.
	Form 1040/1040A/104EZ - When Filing Status (SEQ 0130) is other than "2" and the Primary Date of Death (SEQ 0020) is significant, then Personal Representative (SEQ 1326) must also be significant.	F1040-091	If Form 1040, Line 2 checkbox "Married filing jointly" is not checked (element 'IndividualReturnFilingStatusCd' does not have the value 2) and 'PrimaryDateOfDeath' has a value, then Personal Representative Indicator checkbox 'PersonalRepresentativeInd' must be checked.
		F1040A-093	If Form 1040A, Line 2 checkbox "Married filing jointly" is not checked (element 'IndividualReturnFilingStatusCd' does not have the value 2) and 'PrimaryDateOfDeath' has a value, then checkbox 'PersonalRepresentativeInd' must be checked.

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ELF ERC #	ELF Error Reject Code Explanation	MeF Business Rule Number	MeF Business Rule or Reason Why No Rule
1019	Tax Form - When Filing Status (SEQ 0130) equals "2" and the Primary Date of Death (SEQ 0020) and the Secondary Date of Death (SEQ 0040) are significant, then Personal Representative (SEQ 1326) must also be significant.	F1040-092	If Form 1040, Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2) and both 'PrimaryDateOfDeath' and 'SpouseDateOfDeath' has a value, then Personal Representative Indicator checkbox 'PersonalRepresentativeInd' must be checked.
		F1040A-094	If Form 1040A, Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2) and both 'PrimaryDateOfDeath' and 'SpouseDateOfDeath' have a value, then checkbox 'PersonalRepresentativeInd' must be checked.
		F1040EZ-054	If 'SpouseSSN' does not have a value in the Return Header, and on Form 1040EZ, both 'PrimaryDateOfDeath' and 'SpouseDateOfDeath' has a value, then Form 1040EZ 'PersonalRepresentativeInd' must be checked.
1020-1024	Reserved	N/A	
1025	Forms 1040/1040A/1040EZ - When signed by POA (SEQ 1319) is significant, then neither the Surviving Spouse (SEQ 1325) nor Personal Representative (SEQ 1326) can be significant. NOTE: An e-filed return cannot have two different signature authorities.	IND-042	Valid for 1040/A/EZ - If checkbox 'PowerOfAttorneySignedBy' is checked in the return, then checkbox 'SurvivingSpouseInd' must not be checked.
		IND-043	Valid for 1040/A/EZ - If checkbox 'PowerOfAttorneySignedBy' is checked in the return, then checkbox 'PersonalRepresentativeInd' must not be checked.
1026	Forms 1040/1040A/1040EZ - When signed by POA (SEQ 1319) is significant, neither the Primary Date of Death (SEQ 0020) nor the Secondary Date of Death can be significant.	IND-044	Valid for 1040/A/EZ - If checkbox 'PowerOfAttorneySignedBy' is checked in the return, then 'PrimaryDateOfDeath' must not have a value.
		IND-045	Valid for 1040/A/EZ - If checkbox 'PowerOfAttorneySignedBy' is checked in the return, then 'SpouseDateOfDeath' must not have a value.
1027-1031	Reserved	N/A	
1032	Form 1040/1040A/1040EZ - When Primary Date of Death (SEQ 0020) is significant, the year of Primary Date of Death must equal the current tax year or processing year and must match data from the IRS Master File	IND-033	Valid for 1040/A/EZ/SS(PR) - The year of 'PrimaryDateOfDeath' must not be less than Tax Year in the Return Header.
		IND-035	Valid for 1040/A/EZ/SS(PR) - 'PrimaryDateOfDeath' in the return must match that in the e-File database.
	When Secondary Date of Death (SEQ 0040) is significant, the year of Secondary Date of Death must equal the current tax year or processing year and must match data from the IRS Master File.	IND-034	Valid for 1040/A/EZ/SS(PR) - The year of 'SpouseDateOfDeath' must not be less than Tax Year in the Return Header.
		IND-036	Valid for 1040/A/EZ/SS(PR) - 'SpouseDateOfDeath' in the return must match that in the e-File database.
1033	Form 1040/1040A/1040EZ - When Primary Date of Death (SEQ 0020) and/or Secondary Date of Death (SEQ 0040) are significant, then the following fields cannot be present: Foreign Country (SEQ 0061), Foreign Street Address (SEQ 0062), Foreign	IND-037	Valid for 1040/A/EZ - If 'PrimaryDateOfDeath' has a value, then the Filer address in the Return Header must not be a Foreign Address.
	When Secondary Date of Death (SEQ 0040) is significant, then the following fields cannot be present: Foreign Street Address (SEQ 0062), Foreign City, State or Province, Postal Code (SEQ 0064), and Foreign Country (SEQ 0066).	IND-038	Valid for 1040/A/EZ - If 'SpouseDateOfDeath' has a value, then the Filer address in the Return Header must not be a Foreign Address.
1034	Form 1040/1040A/1040EZ - When Primary Date of Death (SEQ 0020) is significant, then Name Line 2 (SEQ 0070) must also be significant.	IND-018	Valid for 1040/A/EZ/SS(PR) - If 'PrimaryDateOfDeath' has a value in the return, then 'InCareOfName' in the Filer address in the Return Header must have a value.
	When Secondary Date of Death (SEQ 0040) is significant, then Name Line 2 (SEQ 0070) must also be significant.	IND-019	Valid for 1040/A/EZ/SS(PR) - If 'SpouseDateOfDeath' has a value in the return, then 'InCareOfName' in the Filer address in the Return Header must have a value.
1035	Form 1040/1040A/1040EZ - When the Filing Status (SEQ 0130) is other than "2" and the Primary Date of Death (SEQ 0020) is significant, then Name Line 1 (SEQ 0060) must contain "space DECD or less than sign DECD". See Section 7.2 for Name Line 1 formats.	F1040-101	If Form 1040, Line 2 checkbox "Married filing jointly" is not checked (element 'IndividualReturnFilingStatusCd' does not have the value 2) and 'PrimaryDateOfDeath' has a value, then Filer Name in the Return Header must contain either " DECD" or "<DECD"
		F1040A-104	If Form 1040A, Line 2 checkbox "Married filing jointly" is not checked (element 'IndividualReturnFilingStatusCd' does not have the value 2) and 'PrimaryDateOfDeath' has a value, then Filer Name in the Return Header must contain either " DECD" or "<DECD" .
		F1040EZ-061	If 'SpouseSSN' has a value in the Return Header and Form 1040EZ, 'PrimaryDateOfDeath' has a value, then the Filer name in the Return Header must contain either " DECD" or "<DECD".
		F1040SSPR-059	If Form 1040-SS(PR), Part I, Line 1 checkbox "Married filing jointly" is not checked (element 'IndividualReturnFilingStatusCd' does not have the value 2) and 'PrimaryDateOfDeath' has a value, then Filer Name in the Return Header must contain either " DECD" or "<DECD"
1036	Form 1310 - Name of Person Claiming Refund (SEQ 0060) must equal Name Line 2 (SEQ 0070) of Tax Form. Name Line 2 (SEQ 0070) of Tax Form must equal Name of Person Claiming Refund (SEQ 0060) on Form 1310 if present.	N/A	This rule is being revisited for tax year 2011
		F1040-102	If Form 1040, Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' does not have the value 2) and 'PrimaryDateOfDeath' has a value, then Filer Name in the Return Header must contain "DECD &".

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ELF ERC #	ELF Error Reject Code Explanation	MeF Business Rule Number	MeF Business Rule or Reason Why No Rule
1037	Form 1040/1040A/1040EZ - When the Filing Status (SEQ 0130) is "2" and the Primary Date of Death (SEQ 0020) is significant, then Name Line 1 (SEQ 0060) must contain "DECD space ampersand sign".	F1040A-105	If Form 1040A, Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2) and 'PrimaryDateOfDeath' has a value, then Filer Name in the Return Header must contain "DECD &".
		F1040EZ-062	If 'SpouseSSN' has a value in the Return Header and Form 1040EZ, 'PrimaryDateOfDeath' has a value, then the Filer name in the Return Header must contain "DECD &".
		F1040SSPR-060	If Form 1040-SS (PR), Part I, Line 1 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2) and 'PrimaryDateOfDeath' has a value, then Filer Name in the Return Header must contain "DECD &".
1038	Form 1040/1040A/1040EZ - When the Filing Status (SEQ 0130) is "2" and the Secondary Date of Death (SEQ 0040) is significant, then Name Line 1 (SEQ 0060) must contain "space DECD".	F1040-103	If Form 1040, Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2) and 'SpouseDateOfDeath' has a value, then Filer Name in the Return Header must contain " DECD".
		F1040A-106	If Form 1040A, Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2) and 'SpouseDateOfDeath' has a value, then Filer Name in the Return Header must contain " DECD".
		F1040EZ-063	If 'SpouseSSN' has a value in the Return Header and Form 1040EZ, 'SpouseDateOfDeath' has a value, then the Filer name in the Return Header must contain " DECD".
1039-1045	Reserved	N/A	
1046	Summary Record – Number of Forms W-2GU Records (SEQ 0063) must equal the number of Forms W-2GU computed by the IRS.	N/A	No Summary Record in MeF
1047-1048	Reserved	N/A	
1049	Form 1040/1040A/1040EZ – Tax returns from the U.S. Possessions of American Samoa, Guam, US Virgin Islands, and the Commonwealth of the Northern Mariana Islands may not be	IND-	An IND business rule is being developed
	Form W2 – Tax returns from the U.S. Possessions of American Samoa, Guam, US Virgin Islands, and the Commonwealth of the Northern Mariana Island may not be electronically filed.		
1050	Form 8594 – When In Connection with a Purchase – Yes (SEQ 0300) is present, then Attach a Schedule of Agreement (SEQ 0315) must equal "STMBnn".	F8594-001	If Form 8594, Line 6 'PurchaseOrEnterAgrmtWithSeller' has a choice of "Yes" indicated, then [ConsiderationComputationStatement] must be attached to Line 6.
1051	Form 1040/1040A/1040EZ - Earned Income Credit may not be claimed by residents of the U.S. Possessions or foreign countries.	F1040-104	Earned Income Credit may not be claimed by residents of the U.S. Possessions or Foreign Countries.
		F1040A-	Business rule is being developed
		F1040EZ-046	If the Filer address in the Return Header is a foreign address, then Form 1040EZ, Line 8a 'EarnedIncomeCreditAmt' must be equal to zero if an amount is entered.
1052-1059	Reserved	N/A	
1060	Form 8865 STCGL/LTCGL – Schedule D Page 1 or Form 8865 Page 1 must be the next record after the Capital Gain/Loss Records.	N/A	MeF uses repeating groups instead of STCGL/LTCGL records
	The Subpart Type (SEQ 0001) and Subpart Occurrence Number (SEQ 0005) must match the Record ID (SEQ 0000) and Schedule/Form Occurrence Number (SEQ 0005) from the parent (Form 8865) that immediately follows the Capital Gain Records.	N/A	MeF handles how records are placed in the file differently than Legacy.
1061	STCGL/LTCGL – The Transaction Occurrence Number (SEQ 0010) must be significant and in ascending, consecutive numerical sequence beginning with "0000001".	N/A	MeF uses repeating groups instead of STCGL/LTCGL records
1062	Form 8865 STCGL – Any STCGL Reference number "STCGL" occurring within a tax return must have a corresponding STCGL Record.	N/A	MeF uses repeating groups instead of STCGL/LTCGL records
	Form 8865 LTCGL - Any LTCGL Reference number "LTCGL" occurring within a tax return must have a corresponding LTCGL Record.	N/A	MeF uses repeating groups instead of STCGL/LTCGL records
	Form 8865 - If S-T Description of Property of Form 8865 (SEQ 2480) equals "STCGL" then SEQ 2490 – 2710 must be blank. If L-T Description of Property of Form 8865 (SEQ 2760) equals "LTCGL" then SEQ 2770 - 3032 must be blank.	N/A	MeF uses repeating groups instead of STCGL/LTCGL records
1063	Summary Record – Number of Form 8865 STCGL Records (SEQ 0133) must equal the number of Form 8865 STCGL Records computed by the IRS.	N/A	MeF uses repeating groups instead of STCGL/LTCGL records
1064	Summary Record – Number of Form 8865 LTCGL Records (SEQ 0135) must equal the number of Form 8865 LTCGL Records computed by the IRS.	N/A	MeF uses repeating groups instead of STCGL/LTCGL records
1065	Reserved	N/A	

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ELF ERC #	ELF Error Reject Code Explanation	MeF Business Rule Number	MeF Business Rule or Reason Why No Rule
1066	Form 8949 STCGL/Form 8949 LTCGL – Schedule D Page 1 must be the next record after the Capital Gain/Loss Records. The Subpart Type (SEQ 0001) and Subpart Occurrence Number (SEQ 0005) must match the Record ID (SEQ 0000) and Schedule/Form Occurrence Number (SEQ 0005) from the parent (Schedule D) that immediately follows the Capital Gain Records.	N/A	MeF handles differently
1067	Form 8949 STCGL/Form 8949 LTCGL – The Transaction Occurrence Number (SEQ 0010) must be significant and in ascending, consecutive numerical sequence beginning with "0000001".	N/A	MeF uses repeating groups instead of STCGL/LTCGL records
1068	Form 1040/1040A/104EZ – If Nontaxable Combat Pay Election (SEQ 1185) is significant, it must equal nontaxable combat pay on Forms W-2 for primary and/or secondary taxpayer. On Form W-2, nontaxable combat pay is the amount in Employer's Use Amount (SEQ 0246, 0256, 0259, 0262, statement) when the corresponding Employer's Use Code (SEQ 0242, 0252, 0257, 0260, statement) is "Q".	F1040-105	If Form 1040, Line 64b 'NontxCombatPayElectionAmt' has a non-zero value, then it must be equal to the sum of all Forms W-2 (for the Primary and/or Spouse), Line 12a 'EmployersUseAmt' for which 'EmployersUseCd' is equal to "Q".
		F1040A-110	If Form 1040A, Line 38b 'NontxCombatPayElectionAmt' has a non-zero value, then it must be equal to the sum of all Forms W-2, Line 12a 'EmployersUseAmt' for which 'EmployersUseCd' has the value "Q".
		F1040EZ-064	If Form 1040EZ, Line 8b 'NontxCombatPayElectionAmt' has a non-zero value, then it must be equal to the sum of all Forms W-2, Line 12a 'EmployersUseAmt' for which 'EmployersUseCd' is equal to "Q".
1069	Reserved	N/A	MeF uses repeating groups instead of STCGL/LTCGL records
1070	Form 8885 - When only one Form 8885 is present, SSN of Recipient (SEQ 0020) must equal the Primary SSN (SEQ 0010) or Secondary SSN (SEQ 0030) of Form 1040.	8885-001	Form 8885, 'RecipientsSSN' must be equal to 'PrimarySSN' or 'SpouseSSN' in the Return Header.
	When two Forms 8885 are present, SSN of Recipient (SEQ 0020) of the first Form 8885 must equal the Primary SSN (SEQ 0010) of Form 1040 and SSN of Recipient (SEQ 0020) of the second Form 8885 must equal the secondary SSN (SEQ 0030) of Form 1040.	N/A	MeF handles this differently
	When two Forms 8885 are present, SSN of Recipient (SEQ 0020) of the first Form 8885 cannot equal SSN of Recipient (SEQ 0020) of the second Form 8885.	8885-002	If two Forms 8885 are present in the return, then their 'RecipientsSSN's must not be equal.
1071	Form 1040 - If Form 8885 Block (SEQ 1208) equals "X", Form 8885 must be present.	F1040-301	If Form 1040, Line 70d checkbox 'Form8885Ind' is checked, then Form 8885 must be attached to Line 70d. This rule is being updated; to update line numbers
		F1040-302	If Form 8885 is present in the return, then Form 1040, Line 70d checkbox 'Form8885Ind' must be checked. This rule is being updated; to update line numbers
1072	Form 8885 – On each Form 8885 at least one of the following fields must equal "X": SEQ 0035, 0045, 0055, 0065, 0075, 0085, 0095, 0105, 0115, 0125, 0135 or 0145.	8885-003	At least one of the following check boxes on Form 8885 must be checked: 'HealthCvrTaxCrJanuaryInd', 'HealthCvrTaxCrFebruaryInd', 'HealthCvrTaxCrMarchInd', 'HealthCvrTaxCrAprilInd', 'HealthCvrTaxCrMayInd', 'HealthCvrTaxCrJuneInd', 'HealthCvrTaxCrJulyInd', 'HealthCvrTaxCrAugustInd', 'HealthCvrTaxCrSeptemberInd', 'HealthCvrTaxCrOctoberInd', 'HealthCvrTaxCrNovemberInd', 'HealthCvrTaxCrDecemberInd'.
1073	Form 8885 – Amount Paid for Health Insurance (SEQ 0190) or (SEQ 0195) must contain a significant entry.	N/A	USAmountPosType schema validation
1074	Form 1040 – When Other Tax Literal (SEQ 1110) equals "HCTC", Form 8885 must be present.	F1040-363	If in [OtherTaxStatement] present in the return, 'OtherTaxLit' has the value "HCTC", then Form 8885 must be present in the return.
1075	Form 8885 – Information provided to the IRS indicates filer is not eligible to claim the Health Coverage Tax Credit. Eligibility is determined through either filer's state workforce agency (Department of Labor) or the Pension Benefit Guaranty Corporation (PBGC). Only these organizations can determine filer's potential eligibility. To determine eligibility, trade adjustment assistance (TAA) and alternative trade adjustment recipients (ATAA) may call the DOL at 1-877-US-2JOBS (TTY 1-877-889-5627). PBGC recipients should call 1-800-400-7242.	8885-004	Form 8885 – Information provided to the IRS indicates filer is not eligible to claim the Health Coverage Tax Credit. Eligibility is determined through either filer's state workforce agency (Department of Labor) or the Pension Benefit Guaranty Corporation (PBGC). Only these organizations can determine filer's potential eligibility. To determine eligibility, trade adjustment assistance (TAA) and alternative trade adjustment recipients (ATAA) may call the DOL at 1-877-US-2JOBS (TTY 1-877-889-5627). PBGC recipients should call 1-800-400-7242.
1076	Form 8885 – When any of the Month boxes (SEQ 0035, 0045, 0055, 0065, 0075, 0085, 0095, 0105, 0115, 0125, 0135, 0145) or Amount Paid for Health Insurance (SEQ 0190) or (SEQ 0195) is significant, then Paper Document Indicator 8 (SEQ 0171), Form 8885, Health Coverage Tax Credit must be present in the Summary Record.	8885-005	If Form 8885 is present in the return, then 'Form8885PaperDocumentInd' must have a value in the Return Header or a binary attachment with Description "Form8885RequiredDocuments" must be present in the Return.
1077	Summary Record – Number of Form 8949 STCGL Records (SEQ 0137) must equal the number of Form 8949 STCGL Records computed by the IRS.	N/A	MeF uses repeating groups instead of STCGL/LTCGL records
1078	Summary Record – Number of Form 8949 LTCGL Records (SEQ 0138) must equal the number of Form 8949 LTCGL Records computed by the IRS.	N/A	MeF uses repeating groups instead of STCGL/LTCGL records
1079-1084	Reserved	N/A	

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ELF ERC #	ELF Error Reject Code Explanation	MeF Business Rule Number	MeF Business Rule or Reason Why No Rule
1085	Form 8889 - SSN of HSA account beneficiary (SEQ 0010) must equal Primary SSN (SEQ 0010) or Secondary SSN (SEQ 0030) of Form 1040. When both spouses are filing Form 8889, the Form 8889 for the primary taxpayer must precede the Form 8889 for the secondary taxpayer.	F8889-001	Form 8889 'RecipientsSSN' must be equal to 'PrimarySSN' or 'SpouseSSN' in the Return Header.
1086	Reserved	N/A	
1087	Form 1040 - When F8889 Literal (SEQ 1135) equals "HSA" and F8889 Amount (SEQ 1136) is significant, then Form 8889 must be present.	F1040-303	If in [OtherTaxStatement] attached to Form 1040, Line 60, 'OtherTaxLit' has a value of "HSA", then Form 8889 must be attached to Line 25.
1088	Form 1040 - If Health Savings Account Deduction Amount (SEQ 0635) is significant, then Form 8889 must be present.	F1040-304	If Form 1040, Line 25 'HealthSavingsAccountDedAmt' has a non-zero value, then Form 8889 must be attached to Line 25.
1089-1093	Reserved	N/A	
1094	Form 1040 - When Filing A Community Property State Return (SEQ 1317) equals "X", the Allocation Record must be present and the Filing Status equal "3" (SEQ 0130), then the State Abbreviation (SEQ 0087) must equal one of the following states: AZ (Arizona), CA (California), ID (Idaho), LA (Louisiana), NM (New Mexico), NV (Nevada), TX (Texas), WA (Washington) or WI (Wisconsin). When the Allocation Record is present, the Filing Status equals "3" (SEQ 0130), and the State Abbreviation (SEQ 0087) equals one of the following states: AZ (Arizona), CA (California), ID (Idaho), LA (Louisiana), NM (New Mexico), NV (Nevada), TX (Texas), WA (Washington) or WI (Wisconsin), then Filing A Community Property State Return (SEQ 1317) must equal "X". Form 1040 - When Filing A Community Property State Return (SEQ 1317) equals "X", the Allocation Record must be present and the Filing Status (SEQ 0130) equals "1" or "4", then the State Abbreviation (SEQ 0087) must equal one of the following states: CA (California), NV (Nevada) or WA (Washington). When the Allocation Record is present, the Filing Status (SEQ 0130) equals "1" or "4", and the State Abbreviation (SEQ 0087) equals	F1040-174-02	If Form 1040, checkbox 'CommPropStateRtnInd' is checked, then one of the following must be true: (1) Line 3 checkbox 'Married filing separately' must be checked (element 'IndividualReturnFilingStatusCd' must have the value 3) and (Allocation Record must be present in the return) and (State Code of the Filer address in the Return Header must be one of the following: "AZ", "CA", "ID", "LA", "NV", "NM", "TX", "WA" or "WI"). (2) Line 1 checkbox "Single" or Line 4 checkbox "Head of Household" must be checked (element 'IndividualReturnFilingStatusCd' must have the value of 1 or 4)] and (Allocation Record must be present in the return) and the State Code of the Filer address in the Return Header must have one of the following values : ("CA", "NV", or "WA") .
		F1040-175-01	If Form 1040, Line 3 checkbox "Married filing separately" is checked (element 'IndividualReturnFilingStatusCd' has the value 3) and (Allocation Record is present in the return) and (State Code of the Filer address in the Return Header has one of the following values ("AZ", "CA", "ID", "LA", "NV", "NM", "TX", "WA" or "WI")), then Form 1040, checkbox 'CommPropStateRtnInd' must be checked.
		F1040-185	If Form 1040, Line 1 checkbox "Single" or Line 4 checkbox "Head of Household" is checked (element 'IndividualReturnFilingStatusCd' has a value of 1 or 4) and (Allocation Record is present in the return) and the State Code of the Filer's address in the Return Header has one of the following values : ("CA", "NV", or "WA"), then checkbox 'CommPropStateRtnInd' must be checked.
1095	Allocation Record - When the Allocation Record is present, Total Income (SEQ 0250) must be significant and cannot be zero filled or blank. Exception: This check is bypassed when Combat Pay has been excluded from Income.	N/A	Business rule will be developed
1096	Summary Record - Count of Allocation Record (SEQ 0105) must equal the count of Allocation Record computed by the IRS.	N/A	No Summary Record in MeF
1097-1101	Reserved	N/A	
1102	Form 8888 - When Amount used for Bond Purchases" (SEQ 0305) or Amount used for Yourself, Your Spouse/Other" (SEQ 0310, 0350) are significant, the amounts must be a multiple of \$50 and can not exceed \$5,000.	F8888-009	For each Bond Purchase information on Form 8888, if Line 4, 'RefundUsedForBondPurchasesAmt' has a value, then it must be a multiple of 50 and must not be greater than 5000.
		F8888-012	For each Bond Purchase information on Form 8888, if Line 5a 'BondPurchaseAmt' has a value, then it must be a multiple of 50 and must not be greater than 5000.
1103-1104	Reserved	N/A	
1105	Form 4562 - When only one Form 4562 is present, Sect 179 Summary Form Indicator (SEQ 0008) must not equal "X". When more than one Form 4562 is present, Sect 179 Summary Form Indicator (SEQ 0008) of the second and subsequent occurrences must not equal "X"	N/A	MeF handles this differently. No business rule needed.
1106	Form 4562 - When more than one Form 4562 is present and Sect 179 Summary Form Indicator (SEQ 0008) does not equal "X", on any occurrence, only one occurrence of the form can contain entries in SEQs 0011 through 0094. In other words, if a Section 179 deduction is allocated entirely to one business or activity, only one Form 4562 can contain Section 179 deduction entries.	N/A	MeF handles this differently. No business rule needed.
1107	Form 4562 - When more than one Form 4562 is present and Sect 179 Summary Form Indicator (SEQ 0008) of the first occurrence equals "X", the following restrictions apply. Only the first occurrence of the form can contain entries in SEQs 0008, 0011 through 0090, and 0094. The first occurrence cannot contain entries in SEQs 0096 through 2420. Refer to Form 4562 Line 12 instructions.	N/A	MeF handles this differently. No business rule needed.
1108	Reserved	N/A	

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ELF ERC #	ELF Error Reject Code Explanation	MeF Business Rule Number	MeF Business Rule or Reason Why No Rule
1109	Form 8888 – If the Three Account Indicator Box (SEQ 0300) is significant then Routing Transit Numbers (SEQ 0020, 0080, and 0140) and Account Numbers (SEQ 0060, 0120, 0180) must also be significant.	N/A	Schema validation
1110	Form 8888 – Total Refund Allocation (SEQ 0400) must equal Refund (SEQ 1270) on the tax form.	F8888-002-02	Form 8888, Line 8 'TotalAllocationOfRefundAmt' must be equal to Form 1040, Line 74a 'RefundAmt'.
	Form 8888 – Total Refund Allocation (SEQ 0400) must equal Refund (SEQ 1270) on the tax form.	F8888-006	Form 8888, Line 8 'TotalAllocationOfRefundAmt' must be equal to Form 1040A, Line 46a 'RefundAmt'.
	Form 8888 – Total Refund Allocation (SEQ 0400) must equal Refund (SEQ 1270) on the tax form.	F8888-007	Form 8888, Line 8 'TotalAllocationOfRefundAmt' must be equal to Form 1040EZ, Line 12a 'RefundAmt'.
	Form 8888 – Total Refund Allocation (SEQ 0400) must equal Refund (SEQ 1270) on the tax form.	F8888-008	Form 8888, Line 8 'TotalAllocationOfRefundAmt' must be equal to Form 1040-SS(PR), Part I, Line 12a 'RefundAmt'.
1111	Tax Form – If Form 8888 Box (SEQ 1271) equals "X", then Form 8888 must be present and vice versa.	F1040-106-02	If Form 1040, Line 74a checkbox 'Form8888Ind' is checked, then Form 8888 must be attached to Line 74a.
		F1040A-181	If Form 8888 is present in the return, then Form 1040A, Line 43a checkbox 'Form8888Ind' must be checked.
		F1040-136-01	If Form 8888 is present in the return, then Form 1040, Line 74a checkbox 'Form8888Ind' must be checked.
		F1040SSPR-006-	If Form 1040-SS(PR), Part I, Line 12a checkbox 'Form8888Ind' is checked, then Form 8888 must be attached to Part I, Line 12a.
1112	Form 8888 – If the Two Account Indicator Box (SEQ 0200) significant, then Routing Transit Numbers (SEQ 0020 and 0080) and Account Numbers (SEQ 0060 and 0180) must also be significant.	N/A	RoutingTransitNumberType and BankAccountNumberType schema validation
1113	Form 8888 – First Account (SEQ 0010), Second Account (SEQ 0070) and Third Account (SEQ 0130), Amount Used for Bond Purchases (SEQ 0305), Amount Used for Yourself, Your Spouse/Other (SEQ 0310, 0350) and Refunded by Check (SEQ 0390) or any combination of these seven lines must equal the Total Refund Allocation (SEQ 0400).	F8888-001-02	The sum of all amounts on Form 8888, Line 1a 'DirectDepositRefundAmt' and Line 4 'RefundUsedForBondPurchasesAmt' and Line 5a 'BondPurchaseAmt' and Line 7 'RefundByCheckAmt' must be equal to Line 8 'TotalAllocationOfRefundAmt'.
1114	Form 8888 - When any one of the following fields are significant, they all must be significant: Amount to be Deposited in First Account (SEQ 0010); Routing Transit Number (SEQ 0020); Checking Account Indicator (SEQ 0030) or Savings Account Indicator (SEQ 0040) and Depositor Account Number (SEQ 0060). This is true for the second and third occurrences as well. All Direct Deposit Amounts (SEQ 0010, 0070 or 0130) must be greater than zero.	N/A	USAmountType, RoutingTransitNumberType, BankAccountTypeCd and BankAccountNumberType schema validation
1115	Form 8888 - When Direct Deposit information is present, Routing Transit Number (RTN) (SEQ 0020, 0080, 0140) must contain nine numeric characters. The first two positions must be 01 through 12, or 21 through 32; The RTN must be present on the Financial Organization Master File (FOMF); and the banking institution must process Electronic Funds Transfer (EFT). See Section 6 for optional RTN validation	N/A	RoutingTransitNumberType schema validation
		R0000-906	Valid for 1040/A/EZ/SS(PR) - Routing Transit Number (RTN) included in the return must be present in the e-File database.
		R0000-075	Valid for 1040/A/EZ/SS(PR) - The Routing Transit Number (RTN) must conform to the banking industry RTN algorithm.
1116	Form 8888 - Depositor Account Number (SEQ 0060, 0120, 0180) must be alphanumeric (i.e., only alpha characters, numeric characters and hyphens) and must be left justified with trailing blanks if less than 17 positions, and cannot equal all zeros.	N/A	BankAccountNumberType schema validation
1117	Form 8888 - If Routing Transit Number (SEQ 0020, 0080 and/or 0140) or Depositor Account Number (SEQ 0060, 0120 and/or 0180) is significant, then Checking Account Indicator (SEQ 0030, 0090 and/or 0150) or Savings Account Indicator (SEQ 0040, 0100 and/or 0100 and/or 0160) must equal "X". Both cannot equal "X".	N/A	RoutingTransitNumberType, BankAccountTypeCd, and BankAccountNumberType schema validation
1118	Form 8888 – Direct Deposit account lines (SEQs 0010-0060, 0070-0120, and 0130-0180) must be completed in order (first account, second account, third account) without skipping lines.	N/A	MeF uses repeating groups
1119	Tax Form – When Direct Deposit information (SEQs 1272, 1274, 1276, 1278) is present, Form 8888 may not be present, and vice versa.	F1040-168-02	If Form 8888 is present in the return, then the following fields on Form 1040 must not be present: Line 74b 'RoutingTransitNumber', Line 74c 'BankAccountCd', and Line 74d 'DepositorAccountNumber'.
		F1040-107-02	Form 8888 must not be present in the return if Form 1040, Line 74b 'RoutingTransitNumber', or Line 74c 'BankAccountTypeCd', or Line 74d 'DepositorAccountNumber' has a value.
		F1040A-107	Form 8888 must not be present in the return if Form 1040A, Line 43b 'RoutingTransitNumber', or Line 43c 'BankAccountTypeCd', or Line 43d 'DepositorAccountNumber' has a value.
		F1040EZ-065	Form 8888 must not be present in the return if any one of the following lines of Form 1040EZ has a value: Line 11b 'RoutingTransitNumber', Line 11c 'BankAccountTypeCd', Line 11d 'DepositorAccountNumber'.
		F1040SSPR-003	If any of the following fields on Form 1040-SS (PR), have a value, then Form 8888 must not be present in the return: Part I, Line 12b 'RoutingTransitNumber' or Line 12c 'BankAccountTypeCd' or Line 12d 'DepositorAccountNumber'.

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ELF ERC #	ELF Error Reject Code Explanation	MeF Business Rule Number	MeF Business Rule or Reason Why No Rule
		F1040SSPR-004	If Form 1040-SS (PR), Part I, Line 12a checkbox 'Form8888Ind' is checked, then Line 12b 'RoutingTransitNumber' and Line 13c 'BankAccountTypeCd' and Line 12d 'DepositorAccountNumber' must not have a value.
		F1040SSPR-005	If Form 8888 is present in the return, then Form 1040-SS (PR), Part I, Line 12a checkbox 'Form8888Ind' must be checked.
1120	Form 4684 – If more than one Form 4684 is present, only the first occurrence of Form 4684 can contain entries in the following fields: Total Line 12 Amount (SEQ 0400), Total Casualty or Theft Gain (0410), Line 14 more than Line 13 (0420), Line 13 more than Line 14 (0430), 10% of Adjusted Gross income (0456) and Subtract Line 19 from Line 18 (0458).	F4684-003	If more than one Form 4684 is present in the return, then only one Form 4684 can have non-zero values in the following: Line 13 'TotalNetCasualtyOrTheftLoss' Line 14 'TotalCasualtyOrTheftGain' Line 15 'TotalGainMinusTotalLoss' Line 16 'TotalLossMinusTotalTheftGain' Line 17 'TenPercentOfAdjGrossIncome' Line 18 'CalcAdjGrolncmMinusTotNetLoss'
1121	Form 4684 – If Revenue Procedure 2009-20 Indicator equals "X", then Paper Document Indicator 12 (SEQ 0179) of the Summary Record must equal "1".	F4684-002	If Form 4684, 'RevenueProcedureCd' has a value of "Revenue Procedure 2009-20" then a binary attachment beginning with Description "RevenueProcedure2009-20" must be present in the return or the 'AppendixAPaperDocumentInd' in the Return Header must have a choice of "Yes" indicated.
1122-1123	Reserved	N/A	
1124	Form 1040 – If Domestic Production Activities Ded (SEQ 0710) of Form 1040 is significant, then the amount must be equal to Domestic Production Activities Ded (SEQ 0230) of Form 8903.	F1040-305	Form 1040, Line 35 'DomesticProductionActDedAmt' must be equal to Form 8903, Line 25 'DomesticProductionDeduction'.
1125-1136	Reserved	N/A	
1137	Form 1040/1040A/1040EZ – When SEQ 0595, Protective Section 108(i) ELC Record Ind equals "X", an Election Explanation Record must be present.	IND-007	Valid for 1040/A/EZ - If checkbox 'ProtectiveSec108iELCRecordInd' is checked in the return, then [GeneralDependencyMedium] with Description beginning with 'Section 108(i) election explanation' must be attached to the return.
1138-1140	Reserved	N/A	
1141	Form 8888 - When Co-owner or Beneficiary Name (SEQ 0330) is present, the Owner's Name for the Bond Registration (SEQ 0320) must also be present.	F8888-005	If Form 8888, Line 5c checkbox 'BeneficiaryInd' is checked, then Line 5c 'BondCoOwnerOrBeneficiaryNm' must have a value.
	When Co-owner or Beneficiary Name (SEQ 0370) is present, Owner's Name for the Bond Registration (SEQ 0360) must also be present.	N/A	PersonNameType schema validation
1142	Form 8888 - When significant, (SEQ 0320, 0330, 0360 and 0370) can only contain Alpha characters and allowable character "hyphen".	N/A	PersonNameType schema validation
1143	Form 8888- When Beneficiary Indicator (SEQ 0340) is "X", then Owner's Name for the Bond Registration (SEQ 0320) and Co-owner or Beneficiary Name (SEQ 0330) must be significant.	N/A	CheckboxType and PersonNameType schema validations
	When Beneficiary Indicator (SEQ 0380) is "X", then Owner's Name for the Bond Registration (SEQ 0360) and Co-owner or Beneficiary Name (SEQ 0370) must be significant.	N/A	CheckboxType, PersonNameType, and USAmountPosType schema validation
1144	Form 8888 - When Owner's Name for the Bond Registration (SEQ 0320) and Co-owner or Beneficiary Name (SEQ 0330) are present, then Amount Used for Yourself, Your Spouse/Other (SEQ 0310) must be significant.	N/A	PersonNameType and USAmountPosType schema validation
	When Owner's Name for the Bond Registration (SEQ 0360) and Co-owner or Beneficiary Name (SEQ 0370) are present, then Amount Used for Yourself, Your Spouse/Other (SEQ 0350) must be significant.	N/A	PersonNameType and USAmountPosType schema validation
1145	Form 8888 – When Form 8888 is present neither Primary Date of Death (SEQ 0020) nor Secondary Date of Death (SEQ 0040) of Tax Form can be significant.	F8888-010	For each Bond Purchase information on Form 8888, if Line 4, 'RefundUsedForBondPurchasesAmt' has a value, then (Form 1040 or Form 1040A or Form 1040EZ or Form 1040-SS or Form 1040-PR) 'PrimaryDateOfDeath' must not have a value.
		F8888-011	For each Bond Purchase information on Form 8888, if Line 4, 'RefundUsedForBondPurchasesAmt' has a value, then (Form 1040 or Form 1040A or Form 1040EZ or Form 1040-SS or Form 1040-PR) 'SpouseDateOfDeath' must not have a value.
		F8888-013	For each Bond Purchase information on Form 8888, if Line 5a 'BondPurchaseAmt' has a value, then (Form 1040 or Form 1040A or Form 1040EZ or Form 1040-SS or Form 1040-PR) 'PrimaryDateOfDeath' must not have a value.
		F8888-014	For each Bond Purchase information on Form 8888, if Line 5a 'BondPurchaseAmt' has a value, then (Form 1040 or Form 1040A or Form 1040EZ or Form 1040-SS or Form 1040-PR) 'SpouseDateOfDeath' must not have a value.
1146	Form 8888 – If Amount Used for Yourself, Your Spouse/Other (SEQ 0350) is significant, then Amount Used for Yourself, Your Spouse/Other (SEQ 0310) must also be significant.	N/A	USAmountPosType schema validation
1147-1149	Reserved	N/A	

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ELF ERC #	ELF Error Reject Code Explanation	MeF Business Rule Number	MeF Business Rule or Reason Why No Rule
1150	Authentication Record – All e-filed returns must have an Authentication Record.	N/A	No Authentication Record in MeF
1151	Authentication Record – When the PIN Type Code (SEQ 0008) equals "P", "S", or "O", the following fields must be significant: Taxpayer Signature Date (SEQ 0070), Jurat/Disclosure Code (SEQ 0075), and PIN Authorization Code (SEQ 0080).	F1040	Schema validation
		F1040A-124	If Form 1040A Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2), then the following fields in the Return Header must have a value: 'PrimarySignatureDate' and 'JuratDisclosureCode' and 'PrimaryPINEnteredBy' or 'SpousePINEnteredBy'.
		F1040EZ-071	If 'SpouseSSN' has a value in the Return Header, then all of the following must have a value: 'PrimarySignatureDate' and 'JuratDisclosureCode' and 'PrimaryPINEnteredBy' and 'SpousePINEnteredBy'.
		F1040A-125	If Form 1040A Line 2 checkbox "Married filing jointly" is not checked (element 'IndividualReturnFilingStatusCd' does not have the value 2), then the following fields in the Return Header must have a value: 'PrimarySignatureDate' 'JuratDisclosureCode' 'PrimaryPINEnteredBy'.
		F1040EZ-072	If 'SpouseSSN' does not have a value in the Return Header, then all of the following must have a value: 'PrimarySignatureDate' and 'JuratDisclosureCode' and 'PrimaryPINEnteredBy'.
		F1040SSPR-010	If Form 1040-SS (PR), Part I, Line 1 checkbox "Married filing jointly" or "Married filing separately" is checked (element 'IndividualReturnFilingStatusCd' has a value of 2 or 3), then the following fields in the Return Header must have a value: 'PrimarySignatureDate', 'JuratDisclosureCode', 'PrimaryPINEnteredBy'.
1152-1154	Reserved	N/A	
1155	Authentication Record – When the Primary Taxpayer Signature (SEQ 1321) or Spouse Signature (SEQ 1324) on the Tax Return is significant, the PIN TYPE Code (SEQ 0008) on the Authentication Record must equal "P", "S", or "O".	N/A	Schema validation
1156	Tax Form - If the Primary Taxpayer Signature (SEQ 1321) or the Spouse Signature (SEQ 1324) is significant, then it must be numeric and not all zeros, and the Authentication Record must be present.	R0000-095-01	'PrimarySignature' in the Return Header must not equal all zeros.
		R0000-096-01	'SpouseSignature' in the Return Header must not equal all zeros.
157-118	Reserved		
1190	Form 5405 – Only one of the following SEQ Numbers can equal "X". Sold Home to Unrelated Person with Gain (SEQ 0340), Sold Home to Unrelated Person without Gain (SEQ 0350), Sold Home to Related Person or Gifted the Home (SEQ 0360), Converted Home to Rental or Business Use (SEQ 0370), Transferred Home to Spouse or Ex-Spouse (SEQ 0380), Home was Destr, Condemn, or Sold/Gain (SEQ 0400), Home was Destr, Condemn, or Sold/No Gain (SEQ 0410), Taxpayer Deceased (SEQ 0420).	F5405-028	On Form 5405 only one of the following checkboxes must be checked: Line 13a 'HomeSoldToUnrltPrsnWithGainInd' or Line 13b 'HomeSoldToUnrltPrsnNoGainInd' or Line 13c 'HomeSoldToRelatedPersonInd' or Line 13d 'HomeConvertedToBusinessUseInd' or Line 13e 'HomeTransferredToSpouseOrExInd' or Line 13f 'HomeDestrCondemnNewHomeInd' or Line 13g 'HomeDestrCondemnNoNewHomeInd' or Line 13h 'HomeBuyerCrTaxpayerDeceasedInd'.
1191	Form 5405 – Date of Main Home Change (SEQ 0320) must be later than 04/07/2008 and before 01/01/2012.	N/A	Business rule is being developed
1192	Form 5405 – If one of the following field: Member of Uniformed Service or Sold Home/Gov Order (SEQ 0330), Sold Home to Unrelated Person with Gain (SEQ 0340), Sold Home to Unrelated Person Without Gain (SEQ 0350), Sold Home to Related Person or Gifted the Home (SEQ 0360), Converted Home to Rental or Business Use (SEQ 0370), Transferred Home to Spouse or Ex-Spouse (SEQ 0380), Home was Destr, Condemn, or Sold/Gain (SEQ 0400), Home was Destr, Condemn, or Sold/No Gain (SEQ 0410) equals "X", then Date of Main Home Change (SEQ 0320) must be significant and vice versa.	F5405-004	If form 5405, Line 12 checkbox 'HomeSoldMilitaryExtDutyInd' is checked, then Line 11 'ChangeOfMainHomeDt' must have a value.
		F5405-005	If form 5405, Line 13a checkbox 'HomeSoldToUnrltPrsnWithGainInd' is checked, then Line 11 'ChangeOfMainHomeDt' must have a value.
		F5405-006	If form 5405, Line 13b checkbox 'HomeSoldToUnrltPrsnNoGainInd' is checked, then Line 11 'ChangeOfMainHomeDt' must have a value.
		F5405-007	If form 5405, Line 13c checkbox 'HomeSoldToRelatedPersonInd' is checked, then Line 11 'ChangeOfMainHomeDt' must have a value.
		F5405-008	If form 5405, Line 13d checkbox 'HomeConvertedToBusinessUseInd' is checked, then Line 11 'ChangeOfMainHomeDt' must have a value.
		F5405-009	If form 5405, Line 13e checkbox 'HomeTransferredToSpouseOrExInd' is checked, then Line 11 'ChangeOfMainHomeDt' must have a value.
		F5405-010	If form 5405, Line 13f checkbox 'HomeDestrCondemnNewHomeInd' is checked, then Line 11 'ChangeOfMainHomeDt' must have a value.
		F5405-011	If form 5405, Line 13g checkbox 'HomeDestrCondemnNoNewHomeInd' is checked, then Line 11 'ChangeOfMainHomeDt' must have a value.
		F5405-013	If form 5405, Line 11 'ChangeOfMainHomeDt' has a value, then one or more of the following checkboxes must be checked: Line 12 'HomeSoldMilitaryExtDutyInd' or Line 13a 'HomeSoldToUnrltPrsnWithGainInd' or Line 13b 'HomeSoldToUnrltPrsnNoGainInd' or Line 13c 'HomeSoldToRelatedPersonInd' or Line 13d 'HomeConvertedToBusinessUseInd' or Line 13e 'HomeTransferredToSpouseOrExInd' or Line 13f 'HomeDestrCondemnNewHomeInd' or Line 13g 'HomeDestrCondemnNoNewHomeInd' or Line 13h 'HomeBuyerCrTaxpayerDeceasedInd'.
1193	Reserved		

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ELF ERC #	ELF Error Reject Code Explanation	MeF Business Rule Number	MeF Business Rule or Reason Why No Rule
1193	Form 5405 – If Repayment Amount (SEQ 0470) of Form(s) 5405 is significant, then either Sold Home to Unrelated Person With Gain (SEQ 0340), or Sold Home to Related Person (SEQ 0360), or Converted Home to Rental or Business Use (SEQ 0370), or Home was Destr, Condemn, or Disp/No New Home (SEQ 0410), or Taxpayer Deceased (SEQ 0420) must equal "X".		Legacy is deleting this error reject code and MeF has deleted the applicable MeF business rules.
1194	Form 5405 – If Sold Home to Unrelated Person With Gain (SEQ 0340), or Sold Home to Related Person (SEQ 0360), or Converted Home to Rental or Business Use (SEQ 0370), or Home was Destr, Condemn, or Disp/No New Home (SEQ 0410) of Form 5405 equals "X", then the Repayment Amount (SEQ 0470) must be greater than zero.		Legacy is deleting this error reject code and MeF has deleted the applicable MeF business rules.
1195	Form 5405 – When only one Form 5405 is present, SSN (SEQ 0310) must equal Primary SSN (SEQ 0010) or Secondary SSN (SEQ 0030) of Form 1040.	F5405-019	Form 5405 'SSN' must be equal to 'PrimarySSN' or 'SpouseSSN' in the Return Header.
	When two Forms 5405 are present, SSN (SEQ 0310) of the first Form 5405 must equal Primary SSN (SEQ 0010) of Form 1040 and SSN (SEQ 0310) of the second Form 5405 must equal Secondary SSN (SEQ 0030) of Form 1040.	F5405-020	If two Form 5405s are present in the return, their 'SSN's must not be equal.
1196	Form 5405 – If Transferred Home to Ex-Spouse Box (SEQ 0380) equals "X", then Ex-Spouse Name (SEQ 0390) must be significant and vice versa.	F5405-021	If form 5405, Line 13e checkbox 'HomeTransferredToSpouseOrExInd' is checked, then Line 13e 'SpouseOrExName' must have a value.
		F5405-022	If form 5405, Line 13e 'SpouseOrExName' has a value, then Line 13e checkbox 'HomeTransferredToSpouseOrExInd' must be checked.
1197	Form 5405 – If Gain on Sale of Main Home (SEQ 0440) is significant then Sold Home to Unrelated Person With Gain (SEQ 0340) must equal "X".		Legacy is deleting this error reject code and MeF has deleted the applicable MeF business rules.
1198-1199	Reserved	N/A	
1200	Form 8891 - Registered Retirement Savings Plan Box (SEQ 0110) and Registered Retirement Income Fund Box (SEQ 0120) cannot both equal "X", and cannot both equal blank.	F8891-001	If Form 8891, Line 5 'CanadaRetirePlanAnnuitantInd' is checked, then Line 6a 'USTaxDeferralElectPreviousInd' must have neither choices "Yes" or "No" indicated.
1201	Form 8891 - Beneficiary Plan Status Box (SEQ 0130) and Annuitant Plan Status Box (SEQ 0140) cannot both equal "X", and cannot both equal blank.	F8891-002	If Form 8891, Line 5 'CanadaRetirePlanAnnuitantInd' is checked, then Line 6b 'USTaxDeferralElectionFirstYr' must not have a value.
1202	Form 8891 - If Annuitant Plan Status Box (SEQ 0140) equals "X", Previous U.S. Tax Deferral Elect "Yes" Box (SEQ 0150), and Previous U.S. Tax Deferral Elect "No" Box (SEQ 0160), and U.S. Tax Deferral New Elect Box (SEQ 0180) cannot equal "X", and First Year U.S. Tax Deferral Elect (SEQ 0170) cannot be significant.	F8891-003	If Form 8891, Line 5 'CanadaRetirePlanAnnuitantInd' is checked, then Line 6c 'USTaxDeferralNewElectionInd' must not be checked.
1203	Form 8891 - If Annuitant Plan Status Box (SEQ 0140) equals blank, Previous U.S. Tax Deferral Elect "Yes" Box (SEQ 0150) and Previous U.S. Tax Deferral Elect "No" Box (SEQ 0160) cannot both equal "X", and cannot both equal blank.	F8891-004	If Form 8891, Line 5 'CanadaRetirePlanAnnuitantInd' is not checked, then Line 6a 'USTaxDeferralElectPreviousInd' must have a choice indicated.
1204	Form 8891 - If Annuitant Plan Status Box (SEQ 0140) equals blank, and if Previous U.S. Tax Deferral Elect "Yes" Box (SEQ 0150) equals "X", First Year U.S. Tax Deferral Elect (SEQ 0170) must be significant, and U.S. Tax Deferral New Elect Box (SEQ 0180) cannot equal "X".	F8891-005	If Form 8891, Line 5 'CanadaRetirePlanAnnuitantInd' is not checked, then Line 6b 'USTaxDeferralElectionFirstYr' must have a value.
		F8891-006	If Form 8891, Line 5 'CanadaRetirePlanAnnuitantInd' is not checked, then Line 6c 'USTaxDeferralNewElectionInd' must be checked.
		F8891-007	If Form 8891, Line 5 'CanadaRetirePlanBeneficiaryInd' is checked and Line 6a 'USTaxDeferralElectPreviousInd' has a choice of "Yes" indicated, then Line 6b 'USTaxDeferralElectionFirstYr' must have a value.
		F8891-008	If Form 8891, Line 5 'CanadaRetirePlanBeneficiaryInd' is checked and Line 6a 'USTaxDeferralElectPreviousInd' has a choice of "Yes" indicated, then Line 6c 'USTaxDeferralNewElectionInd' must not be checked.
		F8891-009	If Form 8891, Line 5 'CanadaRetirePlanAnnuitantInd' is checked, then the following must have a zero value if an amount is entered: [Line 9 'CanadaRetireCYContributionAmt' and Line 10a 'CARetireCYUndistrIntIncAmt' and Line 10b 'CanadaRetireCYUndistrOrdDivAmt' and Line 10c 'CARetireCYUndistrQllyDivAmt' and Line 10d 'CanadaRetireCYUndistrCapGnAmt' and Line 10e 'CanadaRetireCYUndistrOthIncAmt'].
		F8891-010	If Form 8891, Line 5 'CanadaRetirePlanAnnuitantInd' is checked, then for every Line 10e 'CanadaRetireUndistrOthIncome', [Line 10e 'UndistributedOtherIncomeType' must not have a value and (Line 10e 'UndistributedOtherIncomeAmt' must have a zero value if an amount is entered)].
	Form 8891 - If Annuitant Plan Status Box (SEQ 0140), or Previous U.S. Tax Deferral Elect "Yes" Box (SEQ 0150), or U.S. Tax Deferral New Elect Box (SEQ 0180) equals "X", then Current Year Plan Contributions (SEQ 0220), Current Year Undistributed Interest (SEQ		

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ELF ERC #	ELF Error Reject Code Explanation	MeF Business Rule Number	MeF Business Rule or Reason Why No Rule
1205	Contributions (SEQ 0220), Current Year Undistributed Interest (SEQ 0230), Current Year Undistributed Ordinary Dividends (SEQ 0240), Current Year Undistributed Qualified Dividends (SEQ 0250), Current Year Undistributed Capital Gains (SEQ 0260), Current Year Undistrib Other Income Total Amount (SEQ 0280) cannot be significant, and Current Year Undistrib Other Income List Statement (SEQ 0270) cannot be significant, and cannot equal "STMbnn".	F8891-011	If Form 8891, Line 6a 'USTaxDeferralElectPreviousInd' has a choice of "Yes" indicated, then the following must have a zero value if an amount is entered: [Line 9 'CanadaRetireCYContributionAmt' and Line 10a 'CARetireCYUndistrIntIncAmt' and Line 10b 'CanadaRetireCYUndistrOrdDivAmt' and Line 10c 'CARetireCYUndistrQlfyDivAmt' and Line 10d 'CanadaRetireCYUndistrCapGnAmt' and Line 10e 'CanadaRetireCYUndistrOthIncAmt'].
		F8891-012	If Form 8891, Line 6a 'USTaxDeferralElectPreviousInd' has a choice of "Yes" indicated, then for every Line 10e 'CanadaRetireUndistrOthIncome', [Line 10e 'UndistributedOtherIncomeType' must not have a value and (Line 10e 'UndistributedOtherIncomeAmt' must have a zero value if an amount is entered)].
		F8891-013	If Form 8891, Line 6c 'USTaxDeferralNewElectionInd' is checked, then the following must have a zero value if an amount is entered: [Line 9 'CanadaRetireCYContributionAmt' and Line 10a 'CARetireCYUndistrIntIncAmt' and Line 10b 'CanadaRetireCYUndistrOrdDivAmt' and Line 10c 'CARetireCYUndistrQlfyDivAmt' and Line 10d 'CanadaRetireCYUndistrCapGnAmt' and Line 10e 'CanadaRetireCYUndistrOthIncAmt'].
		F8891-014	If Form 8891, Line 6c 'USTaxDeferralNewElectionInd' is checked, then for every Line 10e 'CanadaRetireUndistrOthIncome', [Line 10e 'UndistributedOtherIncomeType' must not have a value and (Line 10e 'UndistributedOtherIncomeAmt' must have a zero value if an amount is entered)].
1206-1220	Reserved	N/A	
1221	Form 8915 - SSN of Qualified Taxpayer (SEQ 0020) on the first Form 8915 must be significant and equal to Primary SSN (SEQ 0010) or Secondary SSN (SEQ 0030) of Form 1040/1040A.	N/A	No rule will be developed for tax year 2011. Form 8915 is obsolete.
1222	Summary Record – Number of 499R-2/W-2PR Records must equal the number of 499R-2/W-2PR Records computed by the IRS.	N/A	No Summary Record in MeF
1223-1227	Reserved	N/A	
1228	Form 8919 – If Reason Code(s) (SEQ 0050, 0110, 0170, 0230, 0290) or Statement Record equals "A", "B", or "C" then corresponding IRS Determination or Corresp Date Rcvd (SEQ 0060, 0120, 0180, 0240, 0300) or Statement Field must equal valid date.	N/A	For each firm on Form 8919 with a value of "A" or "B" or "C" on column (c) 'UncollectedSocSecMedReasonCd', the corresponding column (d) 'CorrespondenceReceivedDt' must have a value
1229	Form 8919 – If Employer's Name (SEQ 0030, 0090, 0150, 0210, 0270) or Statement Record are significant, then corresponding Employer's EIN (SEQ 0040, 0100, 0160, 0220, 0280) or Statement Field must be present and corresponding Reason Code(s) (SEQ 0050, 0110, 0170, 0230, 0290) or Statement Field must present.	N/A	This rule is enforced through the Schema. The elements are mandatory within a group.
1230	Form 1040 - When Form 8919 Block (SEQ 1087) equals "X", Form 8919 must be present and vice versa.	F1040-307	If Form 1040, Line 57b checkbox 'Form8919Ind' is checked, then Form 8919 must be attached to Line 57b.
		F1040-308	If Form 8919 is present in the return, then Form 1040, Line 57b checkbox 'Form8919Ind' must be checked.
1231	Form 8919 – Wage Recipient Name (SEQ 0010) and Wage Recipient SSN (SEQ 0020) must be significant.	N/A	This rule was enforced through the Schema. The fields were made mandatory with a minimum value of 1.
1232	Form 8919 – Wage Recipient SSN (SEQ 0020) on the first Form 8919 must equal Primary SSN (SEQ 0010) or Secondary SSN (SEQ 0030) of Form 1040.	F8919-001	Form 8919, 'SSN' must be equal to 'PrimarySSN' or 'SpouseSSN' in the Return Header.
1233	Form 8919 – Wage Recipient SSN (SEQ 0020) on the second Form 8919 must equal Secondary SSN (SEQ 0030) of Form 1040 and must not be equal to Wage Recipient SSN (SEQ 0020) on the first Form 8919. When both spouses are filing Form 8919, the Form 8919 for the primary taxpayer must precede the Form 8919 for the secondary taxpayer.	F8919-002	If two Forms 8919 are present in the return, then their SSN's must not be equal.
1234	Form 8930 - SSN of Taxpayer (SEQ 0010) must be significant and equal to Primary SSN (SEQ 0010) or Secondary SSN (SEQ 0030) of Form 1040/1040A.	F8930-001	Form 8930 'QlfyDsstrQualifiedTaxpayerSSN' must be equal to 'PrimarySSN' or 'SpouseSSN' in the Return Header.
1235	Form 8930 – SSN of Taxpayer (SEQ 0010) on the second Form 8930 must be significant and equal to Secondary SSN (SEQ 0030) of Form 1040/1040A and must not be equal to SSN of Taxpayer (SEQ 0010) on the first Form 8930. When both spouses are filing Form 8930, the Form 8930 for the primary taxpayer must precede the Form 8930 for the secondary taxpayer.	F8930-002	If two Forms 8930 are present in the return, then their 'QlfyDsstrQualifiedTaxpayerSSN's must not be equal.

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ELF ERC #	ELF Error Reject Code Explanation	MeF Business Rule Number	MeF Business Rule or Reason Why No Rule
1236-1239	Reserved	N/A	
1240	Tax Form – Bona fide residents of Puerto Rico with income excluded under Internal Revenue Code Section 933 should file Form 1040-PR or Form 1040-SS to claim Additional Child Tax Credit.	F1040-119	Bona fide residents of Puerto Rico with income excluded under Internal Revenue Code Section 933 should file Form 1040-PR or Form 1040-SS to claim Additional Child Tax Credit.
1241	Form 1040-SS (PR) – Bona fide residents of Puerto Rico must have at least three or more Qualifying Children to be eligible to claim the Additional Child Tax Credit.	F1040-SS PR-055	If Form 1040-SS (PR), Part II, Line 3 'AdditionalChildTaxCredit' has a non-zero value, then there must be at least three 'QualifyingChildSSN' on the return.
1242-1245	Reserved	N/A	
1246	Form 1040-SS (PR) – Only the following can be present: Form 1040-SS (PR) Pages 1 and 2, 499R-2/W-2PR Record, Form W-2, Form 8888, Authentication Record, Statement Record, and Preparer Note Record. State Record cannot be present.	N/A	Business rule not needed for MeF since it takes in the complete form.
1247	Form 1040-SS (PR) – Qualifying Child entries for Additional Child Tax Credit must start on Line 1 of the Qualifying Child information. No lines may be skipped when completing the Qualifying Child information.	N/A	Schema validation/not for MeF
1248	Form 1040-SS (PR) – If any field of the following "Qualifying Child" group is significant, then all fields in that group must be significant: Qualifying Child First Name, Qualifying Child Last Name, Qualifying Child Name Control, Qualifying Child SSN, and Relationship. (See Part 2 Record Layouts for Sequence Numbers.)	N/A	Schema validation
	Qualifying Child Name Control (SEQ +0172, 0182, 0192, 0202) must be in the correct format. (See Section 7.01 for Name Control format.)	N/A	Schema validation
1249	Form 1040-SS (PR) – Qualifying Child First Name (SEQ *0170, 0180, 0190, 0200) and Qualifying Child Last Name (SEQ +0171, 0181, 0192, 0201) must contain only alpha characters and spaces. NOTE: A space cannot be in the first position of either Qualifying Child First Name or Qualifying Child Last Name.	N/A	Schema validation
1250	Form 1040-SS (PR) – When Qualifying Child SSN (SEQ +0175, 0185, 0195, 0205) is significant, it must be within the valid ranges of SSN/ITIN/ATINs and cannot equal Primary SSN (SEQ 0010) or Secondary SSN (SEQ 0030), or another Qualifying Child's SSN. It must equal all numeric characters and cannot equal all zeroes or all nines. Refer to Attachment 9 for valid ranges of Social Security/Taxpayer Identification Numbers.	F1040SSPR-007	Each 'QualifyingChildSSN' on Form 1040-SS (PR), Part I, Line 2(b) must be a valid SSN/ITIN/ATIN.
		F1040SSPR-014	Each 'QualifyingChildSSN' claimed on Form 1040-SS (PR), Part I, Line 2(b) must not be equal to 'PrimarySSN' in the Return Header.
		F1040SSPR-013	Each 'QualifyingChildSSN' claimed on Form 1040-SS (PR), Part I, Line 2(b) must not be equal to 'SpouseSSN' in the Return Header.
		F1040SSPR-009	Each 'QualifyingChildSSN' that has a value on Form 1040-SS (PR), Part I, Line 2(b) must not be equal to another qualifying child SSN in the same return.
		F1040SSPR-507	'QualifyingChildSSN' on Form 1040-SS (PR), Part I, Line 2(b) was used as 'QualifyingChildSSN' or 'DependentSSN' in a previously accepted tax return for the same tax period.
1251	Form 1040-SS (PR) – Relationship (SEQ +0177, 0187, 0197, 0207) of Qualifying Child for Additional Child Tax Credit must only equal "SON", "DAUGHTER", "STEPCHILD", "FOSTER CHILD", "BROTHER", "SISTER", "STEPBROTHER", "STEPSISTER", "HALF BROTHER", "HALF SISTER", "GRANDCHILD", "NIECE", "NEPHEW", "NINO", "NINA", "HIJObDebCRIANZA", "HIJAbDebCRIANZA", "NIETO", "NIETA", "HERMANO", "HERMANA", "SOBRINO", "SOBRINA", "HIJO", or "HIJA", and the Qualifying Child's age must be under 17.	N/A	Schema validation
1252	Form 1040-SS (PR) – At least one 499R-2/W-2PR Record or Form W-2 must be present.	N/A	Not applicable to MeF
1253	Form 1040-SS (PR) – SS/Medicare Taxes Withheld (SEQ 1620) must be significant, and the amount must equal the total of 499R-2/W-2PR Record Social Security Tax Withheld (SEQ 0370), and Medicare Tax Withheld (SEQ 0390), and Form W-2 Social Security Tax (SEQ 0150) and Medicare Tax Withheld (SEQ 0170).	F1040SSPR-011	(MeF handles this slightly differently, SS/Medicare Taxes Withheld doesn't have to be significant). If Form 1040-SS (PR), Part II, Line 2 'TotalSocSecAndMedcrWithheldAmt' has a non-zero value, then it must be equal to the sum of Form 499R-2/W-2PR, Line 18 'SocialSecurityTaxAmt' and Line 20 'MedicareTaxWithheldAmt'
1254	Form 1040-SS (PR) – Additional Child Tax Credit (SEQ 1192) of Page 1 must be significant, and must equal Add Child Tax Credit (SEQ 1630) of Page 2, and vice versa.	N/A	Schema validation & not valid for MeF because MeF is taking in entire form
	Additional Child Tax Credit (SEQ 1192) must be significant, and must equal Total Payments (SEQ 1250), and vice versa.	N/A	Not valid for MeF as MeF is taking in entire form
	Additional Child Tax Credit (SEQ 1192) must be significant, and must equal Overpaid (SEQ 1260), and vice versa.	N/A	Not valid for MeF as MeF is taking in entire form
	Additional Child Tax Credit (SEQ 1192) of Page 1 must be significant, and must equal the sum of Refund (SEQ 1270) and Applied to ES Tax (SEQ 1280), and vice versa.	N/A	Not valid for MeF as MeF is taking in entire form

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ELF ERC #	ELF Error Reject Code Explanation	MeF Business Rule Number	MeF Business Rule or Reason Why No Rule
1255	Form 1040-SS (PR) – Employer EIN (SEQ 0200) must be numeric, the first two digits of Employer EIN (SEQ 0200) must equal a valid District Office Code, Employer Name Control (SEQ 0210) must be significant, and 499R-2/W-2PR Indicator (SEQ 0430) must equal "N" or "S". Refer to Attachment 7 for District Office Codes. See Section 7.05 for Business Name Control format.	N/A	Schema validation
	Note: The value "N" (Non-Standard) indicates that the Form 499R-2/W-2PR was altered, hand-written, or typed, or that a cumulative earnings statement or a substitute Form 499R-2/W-2PR was used. The value "S" (Standard) identifies a Form 499R-2/W-2PR that is a computer-produced print, a Hacienda form, or a Hacienda-approved facsimile.	N/A	
1256	499R-2/W-2PR Record – The following fields must be significant: Employer Name (SEQ 0080), Employer Address (SEQ 0100), Employee Name (SEQ 0020), Employee Address (SEQ 0030), Employee City (SEQ 0050), Employee State (SEQ 0060), and Employee Zip Code (SEQ 0070).	N/A	Schema validation
1257	499R-2/W-2PR Record – Employee SSN (SEQ 0190) must equal Primary SSN (SEQ 0010) or Secondary SSN (SEQ 0030) of Form 1040-SS (PR).	F499R-22/W-2PR-008	Form 499R-2/W-2PR Line 3 "EmployeeSSN" must equal "PrimarySSN" or "SpouseSSN" from the Return Header of 1040SS (PR).
1258-1260	Reserved	N/A	
1261	Summary Record – Number of 499R-2/W-2PR Records must equal the number of 499R-2/W-2PR Records computed by the IRS.	N/A	No Summary Record in MeF
1262	Authentication Record – For each Form 1040-SS (PR) present, when PIN Type Code of Authentication Record (SEQ 0008) equals "S" or "O", then the following fields on the Authentication Record must be present: Primary Date of Birth (SEQ 0010), Primary Prior Year Adjusted Gross Income (SEQ 0020) or Primary Prior Year PIN or Electronic Filing PIN (SEQ 0025), or Primary Electronic Filing PIN (SEQ 0030) and Primary Taxpayer Signature (SEQ 0035).	IND-023	Valid for 1040/A/EZ/SS(PR) - If 'PINTypeCode' in the Return Header has the value "Self-Select Practitioner" and the Primary Signature has a value, then 'PrimaryDateOfBirth' must have a value.
		IND-025	Valid for 1040/A/EZ/SS(PR) - If 'PINTypeCode' in the Return Header has the value "Self-Select On-Line", and 'PrimaryDateOfBirth' has a value, then 'PrimaryPriorYearAGI' or 'PrimaryPriorYearPIN' or 'PrimaryElectronicFilingPIN' must have a value.
		IND-021	Valid for 1040/A/EZ/SS(PR) - If 'PINTypeCode' in the Return Header has the value "Self-Select On-Line" and the Primary Signature has a value, then 'PrimaryDateOfBirth' must have a value.
		IND-026	Valid for 1040/A/EZ/SS(PR) - If 'PINTypeCode' in the Return Header has the value "Self-Select Practitioner", and 'PrimaryDateOfBirth' has a value, then 'PrimaryPriorYearAGI' or 'PrimaryPriorYearPIN' or 'PrimaryElectronicFilingPIN' must have a value.
		F1040SSPR-046	If Form 1040-SS(PR), Line 1 checkbox "Married Filing jointly" is not checked, (element 'IndividualReturnFilingStatusCd' does not have the value 2), then Primary Signature must have a value in the Return Header.
		F1040SSPR-047	If Form 1040-SS(PR), Line 1 checkbox "Married Filing jointly" is checked, (element 'IndividualReturnFilingStatusCd' has the value 2), and 'PrimaryDateOfDeath' does not have a value, then Primary Signature must have a value in the Return Header.
		F1040SSPR-049	If Form 1040-SS (PR), Line 1 checkbox "Married Filing jointly" is checked, (element 'IndividualReturnFilingStatusCd' has the value 2), and 'PrimaryDateOfDeath' has a value and 'SpouseDateOfDeath' has a value, then Primary Signature must have a value in the Return Header.
1263	Authentication Record – For each Form 1040-SS (PR) present, when PIN Type Code of Authentication Record (SEQ 0008) equals "S" or "O", and Filing Status (SEQ 0130) of Form 1040-SS (PR) is "2", then the following fields on the Authentication Record must be present: Spouse Date of Birth (SEQ 0040), Spouse Prior Year Adjusted Gross Income (SEQ 0050) or Spouse Prior Year PIN or Electronic Filing PIN (SEQ 0055), or Spouse Electronic Filing PIN (SEQ 0060) and Spouse Signature (SEQ 0065).	IND-022	If 'PINTypeCode' in the Return Header has the value "Self-Select On-Line" and 'SpouseSignature' has a value, then 'SpouseDateOfBirth' must have a value.
		IND-027	If the 'PINTypeCode' in the Return Header has the value "Self-Select On-Line", and 'SpouseDateOfBirth' has a value, then 'SpousePriorYearAGI' or 'SpousePriorYearPIN' or 'SpouseElectronicFilingPIN' must have a value.
		IND-028	If 'PINTypeCode' in the Return Header has the value "Self-Select Practitioner", and 'SpouseDateOfBirth' has a value, then 'SpousePriorYearAGI' or 'SpousePriorYearPIN' or 'SpouseElectronicFilingPIN' must have a value.
1264	Authentication Record – For each Form 1040-SS (PR) present, when PIN Type Code of Authentication Record (SEQ 0008) equals "S" or "O", then the Primary Prior Year Adjusted Gross Income SEQ 0020) or Primary Prior Year PIN (SEQ 0025) or Primary Electronic Filing PIN (SEQ 0030) on the Authentication Record must match the Primary Prior Year Adjusted Gross Income or Primary Prior Year PIN or Primary Electronic Filing PIN on the IRS Master File.	IND-031	Valid for 1040/A/EZ/SS(PR) - 'PrimaryPriorYearPIN' or 'PrimaryElectronicFilingPIN' or 'PrimaryPriorYearAGI' in the Return Header must match the e-File database.

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ELF ERC #	ELF Error Reject Code Explanation	MeF Business Rule Number	MeF Business Rule or Reason Why No Rule
1265	Authentication Record – For each Form 1040-SS (PR) present, when PIN Type Code of Authentication Record (SEQ 0008) equals "S" or "O", and Filing Status of Form 1040-SS (PR) is "2", then the Spouse Prior Year Adjusted Gross Income (SEQ 0050) or Spouse Prior Year PIN (SEQ 0055) or Spouse Electronic Filing PIN (SEQ 0060) on the Authentication Record must match the Spouse Prior Year Adjusted Gross Income or Spouse Prior Year PIN or Spouse Electronic Filing PIN on the IRS Master File.	IND-032	Valid for 1040/A/EZ/SS(PR) - 'SpousePriorYearPIN' or 'SpouseElectronicFilingPIN' or 'SpousePriorYearAGI' in the Return Header must match the e-File database.
1266-1269	Reserved	N/A	
1270	Form 8834 – When Add Column (a) and (b) on Line 11 (SEQ 0410) and/or Personal Use Part of Credit (SEQ 0620) are significant, then Year of Vehicle 1 (SEQ *0080), Make of Vehicle 1 (SEQ +0090), Model of Vehicle 1 (SEQ +0100), Vehicle Identification Number (VIN) (Vehicle 1) (SEQ +0105) and Date Vehicle Placed in Service 1 (SEQ +0110) must also be significant.	F8834-007	If Form 8834, Line 12 'QtyElecVehTotBusInvstUse' has a non-zero value, then one of the following Lines must have a non-zero value: Line 'Vehicle Year', or Line 3 'VehiclePlacedInServiceDate'. (Note: Rule will be revised)
		F8834-008	If Form 8834, Line 23 'QtyPlugInElecVehPrsnlUsePrtCr' has a non-zero value, then one of the following Lines must have a non-zero value: Line 'Vehicle Year', or Line 3 'VehiclePlacedInServiceDate'. (Note: Rule is being revised)
1271	Form 8910 - Subtract Line 20 from Line 19 (SEQ 0380) can not be less than zero	N/A	USAmountNNTYPE schema validation
1272	Form 8834 - Year of Vehicle 1 (SEQ *0080) Year of Vehicle 2 (SEQ 0190) and Year of Vehicle 3 (SEQ 0300) must be 2010, 2011, or 2012 if present.	F8834-003-01	Form 8834, Line 1, "VehicleYear" must not be prior to 2010 or after 2012
1273	Form 8834 - Date Vehicle Placed in Service (SEQ 0110, 0220) must be later than 12/31/2010 and before 01/01/2012 - if present.	F8834-004-02	For each "Vehicle Placed in Service Date" listed on Form 8834, Line 2 'VehiclePlacedInServiceDate', the date must be after December, 31, 2010 but before January, 1, 2012.
1274	Form 8910 - Date vehicle was Placed in Service (SEQ 0050 and 0140- must be later than 12/31/2010 and before 01/01/2012.	F8910-002	For each "Vehicle Placed in Service Date" listed on Form 8910, Line 3 'VehiclePlacedInServiceDate', the date must be after December, 31, 2010 but before January, 1, 2012.
		F8910-003	For each "Vehicle Year" listed on Form 8910, Line 1, 'VehicleYear' can not be prior to 2010.
1275	Form 8936 - Year of Vehicle 1 (SEQ 0010), Year of Vehicle 2 (SEQ 0100) must be 2010, 2011 or 2012 if present.	F8936-005	If Form 8936 is present, then for each vehicle listed on Line 1, 'VehicleYear' must be 2010, 2011 or 2012.
1276	Form 8936 - Date Vehicle was Placed in Service (SEQ 0040, 0130 must be later than 12/31/2010 and before 01/01/2012 if present.	F8936-004	If Form 8936 is present, then for each vehicle listed on Line 3, 'VehiclePlacedInServiceDate' must be later than December 31, 2010 and before January 1, 2012 .
1277	Form 8910 – Year of Vehicle 1 (SEQ *0020), Year of Vehicle 2 (SEQ 0110) must be 2010, 2011, or 2012 if present.	F8910-	Business rule is being developed
1278	Form 8910 - When Add Column (a) and (b) on Line 13 (SEQ 0290) and/or Personal Use Part of Credit (SEQ 0390) are significant, then Year of Vehicle 1 (SEQ *0020), Make of Vehicle 1 (SEQ +0030), Model of Vehicle 1 (SEQ +0040), Vehicle Identification Number (VIN) (Vehicle 1) (SEQ +0045) And Date Vehicle Placed in Service 1 (SEQ +0050) must also be significant. UWR 45928	F8910-	Business rule is being developed
1279	Form 8936 - When Add Cols (a) and (b) on Line 6 (SEQ 0280) and/or Personal Use Part of Credit (SEQ 0440) are significant, then Year of Vehicle 1 (SEQ *0010), Make of Vehicle 1 (SEQ +0020), Model of Vehicle 1 (SEQ +0030), Vehicle Identification Number (VIN) (Vehicle 1) (SEQ +0035) and Date Vehicle Placed in Service 1 (SEQ +0040) must also be significant. UWR 47207	F8936-007	If Form 8936, Line 7 'TotalBusinessInvestmentUseAmt' has a non-zero value, then 'VehicleIdentificationNumber' must have a value.
		F8936-008	If Form 8936, Line 7 'TotalBusinessInvestmentUseAmt' has a non-zero value, then 'VehiclePlacedInServiceDate' must have a value.
		F8936-009	If Form 8936, Line 15 'PersonalUsePartOfCredit' has a non-zero value, then 'VehicleDescription' must have a value.
		F8936-010	If Form 8936, Line 15 'PersonalUsePartOfCredit' has a non-zero value, then 'VehicleIdentificationNumber' must have a value.
		F8936-011	If Form 8936, Line 15 'PersonalUsePartOfCredit' has a non-zero value, then 'VehiclePlacedInServiceDate' must have a value.
1280-1290	Reserved	N/A	
1291	Form 9465 – If Address Ind (SEQ 0095) equals "3" (indicating a foreign country), then the following fields must be present: Foreign Street Address (SEQ 0082), Foreign City, State or Province, Postal Code (SEQ 0084), and Foreign Country (SEQ 0086); and the following fields cannot be present: Street Address (SEQ 0050), City (SEQ 0070), State Abbreviation (SEQ 0080), and Zip Code (SEQ 0090).	N/A	MeF uses schema validation and existing MeF address business rules.
1292	Form 9465 – Foreign Street Address (SEQ 0082) is alphanumeric and cannot have leading or consecutive embedded spaces. The only special characters permitted are space, hyphen (-), and slash (/).	N/A	ForeignAddressType schema validation

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ELF ERC #	ELF Error Reject Code Explanation	MeF Business Rule Number	MeF Business Rule or Reason Why No Rule
1293	Form 9465 – Foreign City, State or Province, Postal Code (SEQ 0084) is alphanumeric and cannot have leading or consecutive embedded space. The left-most position must contain an alpha or numeric character. The only special characters permitted are space, hyphen (-), and slash (/).	N/A	ForeignAddressType schema validation
1294	Form 9465 – Foreign Country (SEQ 0086) must be left justified and must contain a minimum of three alpha characters. This field cannot contain consecutive embedded spaces and must contain only alpha characters and spaces. Do not abbreviate the country name.	N/A	ForeignAddressType schema validation
1295-1302	Reserved	N/A	
1303	Form 8862 – If Number of Days Child 1/Child 2/Child 3 Lived in U.S. (SEQ 0062/0072/0076) is less than 183, then Child 1/Child 2/Child 3 Date of Birth (SEQ 0082/0092/0102) or Child 1/Child 2/Child 3 Date of Death (SEQ 0084/0094/0104) must be present.	F8862-002	For each Form 8862, Line 4, 'EICEligCImDaysChldLivedInUSCnt' that has a value less than 183 days, the corresponding Line 5 'EICEligCImChildBirthMonthDay' or Line 5 'EICEligChildDeathMonthDay' must have a value.
1304	Reserved	N/A	
1305	Form 8862 – If Other Person Lived w/Child – Yes (SEQ 0290) equals "X", then at least one of the following must be present: (Child 1) Other Person Name – 1 Child 1 (SEQ 0310) and Other Person Relationship – 1 Child 1 (SEQ 0320) (Child 2) Other Person Same as Child 1 (SEQ 0370) or Other Person Name – 1 Child 2 (SEQ 0380) and Other Person Relationship – 1 Child 2 (SEQ 0390) (Child 3) Other Person Living with Child 3, Same as Child 1 (SEQ 0440) or Other Person Living with Child 3, Same as Child 2 (SEQ 0450) or Other Person Name -1 Child 3 (SEQ 0460) and Other Person Relationship – 1 Child 3 (SEQ 0470).	F8862-003	If Form 8862, Line 7 'EICEligCImLivedWithOthersInd' has a choice of "Yes" indicated, then there must be at least one 'EICEligCImOtherPersonName' and 'EICEligCImOtherPersonRlnDesc' with a value among Line 7a, 7b and 7c.
1306-1326	Reserved	N/A	
1327	Authentication Record – For each Form 1040-SS (PR) present, when PIN Type Code (SEQ 0008) equals "P", "S", or "O", then Primary Taxpayer Signature (SEQ 1321) on the Tax Return must be five digits and cannot be all zeros; and the Primary Taxpayer Signature (SEQ 1321) on the Tax Return must match the Primary Taxpayer Signature (SEQ 0035) on the Authentication Record.	R0000-095-01	Valid for 1040/A/EZ/SS(PR) - 'PrimarySignature' in the Return Header must not equal all zeros.
1328	Authentication Record – For each Form 1040-SS (PR) present, when the PIN Type Code (SEQ 0008) equals "P", "S", or "O" and the Filing Status (SEQ 0130) is "2" (Married Filing Jointly), then Spouse Signature (SEQ 1324) on the Tax Return must be five digits and cannot be all zeros; and the Spouse Signature (SEQ 1324) on the Tax Return must match the Spouse Signature (SEQ 0065) on the Authentication Record.	R0000-096-01	Valid for 1040/A/EZ/SS(PR) - 'SpouseSignature' in the Return Header must not equal all zeros.
1329	Authentication Record – For each Form 1040-SS (PR), when the PIN Type Code (SEQ 0008) equals "P", "S", or "O" and the Filing Status (SEQ 0130) is "2" (Married Filing Jointly), then the Primary Taxpayer Signature (SEQ 0035) and Spouse Signature (SEQ 0065) on the Authentication Record must be present.	F1040SSPR-046	If Form 1040-SS(PR), Line 1 checkbox "Married Filing jointly" is not checked, (element 'IndividualReturnFilingStatusCd' does not have the value 2), then Primary Signature must have a value in the Return Header.
		F1040SSPR-047	If Form 1040-SS(PR), Line 1 checkbox "Married Filing jointly" is checked, (element 'IndividualReturnFilingStatusCd' has the value 2), and 'PrimaryDateOfDeath' does not have a value, then Primary Signature must have a value in the Return Header
		F1040SSPR-048	If Form 1040-SS(PR), Line 1 checkbox "Married Filing jointly" is checked, (element 'IndividualReturnFilingStatusCd' has the value 2), and 'SpouseDateOfDeath' does not have a value, then Spouse Signature must have a value in the Return Header.
1330	Authentication Record – For each Form 1040-SS (PR), when the PIN Type Code (SEQ 0008) equals "P", the following field must be present; Primary Taxpayer Signature (SEQ 0035).	F1040SSPR-046 F1040SSPR-047	See rule text above
1331	Reserved	N/A	
1332	Authentication Record – For each Form 1040-SS (PR), when the PIN Type Code (SEQ 0008) equals "P", then the following must not be present; Primary Prior Year PIN (SEQ 0025) or Primary Electronic Filing PIN (SEQ 0030) and Spouse Prior Year PIN (SEQ 0055) or Spouse Electronic Filing PIN (SEQ 0060).	IND-699	Valid for 1040/EZ/SS(PR) - If 'PINTypeCode' in the Return Header has the value "Practitioner", then the following must not have an entry: 'PrimaryPriorYearAGI', and 'PrimaryPriorYearPIN', and 'PrimaryElectronicFilingPIN', and 'SpousePriorYearAGI', and 'SpousePriorYearPIN', andSpouseElectronicFilingPIN'.
1333-1399	Reserved	N/A	
1400	Form 4136 - When Nontaxable Use of Gasoline Credit Amount (SEQ 0070) is greater than zero, at least one of the following must be significant: SEQ 0010 or 0020 or 0040	F4136-003	If Form 4136, Line 1c(d) 'NontaxableUseOfGasolineCredit' has a non-zero value, then Line 1a(c) 'OffHwyBusinessGasolineGallons' or Line 1b(c) 'FarmingPurposesGasolineGallons' or Line 1c(c) 'Gallons' must have a non-zero value.

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ELF ERC #	ELF Error Reject Code Explanation	MeF Business Rule Number	MeF Business Rule or Reason Why No Rule
1401	Form 4136 - When Exported Nontaxable Use of Gasoline Cr. Amount (SEQ 0090) is greater than zero, then Exported Nontaxable Use of Gasoline Gallons (SEQ 0080) must be significant.	N/A	This is being validated through the schema. The amount column will only except non-negative numbers.
1402	Form 4136 - When Nontaxable Use of Commercial Aviation Gas Tax Credit Amt (SEQ 0180) is greater than zero, then Commercial Aviation Gasoline Gallons (SEQ 0170) must be significant.	F4136-004	If Form 4136, Line 2a(d) 'AviationGasolineCredit' has a non-zero value, Line 2a(c) 'AviationGasolineGallons' must have a non-zero value.
1403	Form 4136 - When Nontaxable Use of Aviation Gas Tax Credit Amount (SEQ 0210) is greater than zero, then Nontaxable Use Aviation Gasoline Gallons (SEQ 0200) must be significant.	F4136-005	If Form 4136, Line 2b(d) 'NontaxableAviationGasolineCr' has a non-zero value, then Form 4136 Line 2b(c) 'Gallons' must have a non-zero value.
1404	Form 4136 - When Exported Nontaxable Use of Aviation Cr. Amount (SEQ 0220) is greater than zero, then Exported Nontaxable Use of Aviation Gallons (SEQ 0215) must be significant.	N/A	This is being validated through the schema. The amount column will only except non-negative numbers.
1405	Form 4136 - When Diesel Fuel for Farming Purposes Cr. Amount (SEQ 0307) is greater than zero, then Nontaxable Use of Diesel Fuel Gallons (SEQ 0270) or Diesel Fuel for Farming Purposes Gallons (SEQ 0303) must be significant.	F4136-006	If Form 4136, Line 3b(d) 'NontxUseFarmUndyedDslFuelCr' has a non-zero value, then Line 3b(c) 'UseOnFarmUndyedDieselFuelGals' must have a non-zero value.
1406	Form 4136 - When Nontaxable Diesel Fuel Train Use Credit Amount (SEQ 0320) is greater than zero, then Diesel Fuel Train Use Gallons (SEQ 0310) must be significant.	F4136-007	If Form 4136, Line 3c(d) 'TrainUseOfUndyedDieselCredit' has a non-zero value, then Line 3c(c) 'TrainUseOfUndyedDieselGal' must have a non-zero value.
1407	Form 4136 - When Diesel Fuel Certain Intercity and Local Bus Use Credit Amount (SEQ 0340) is greater than zero, then Diesel Fuel Certain Intercity and Local Bus Use Gallons (SEQ 0330) must be significant.	F4136-008	If Form 4136, Line 3d(d) 'UseOfUndyedDieselInBusesCredit' has a non-zero value, then Line 3d(c) 'UseOfUndyedDieselBusesGallons' must have a non-zero value.
1408	Form 4136 - When Diesel Fuel Exported Cr. Amount (SEQ 0347) is greater than zero, then Diesel Fuel Exported Gallons (SEQ 0343) must be significant.	F4136-009	If Form 4136, Line 3e(d) 'ExportedUndyedDieselFuelCr' has a non-zero value, then Line 3e(c) 'ExportedUndyedDieselFuelGals' must have a non-zero value.
1409	Form 4136 - When Kerosene use Farm Cr. Amount (SEQ 0407) is greater than zero, then Nontaxable Use of Kerosene Gallons (SEQ 0380) or Nontaxable use of Kerosene for Farming Purposes Gallons (SEQ 0399) must be significant.	F4136-010	If Form 4136, Line 4b(d) 'UndyedKeroseneForFarmingCredit' has a non-zero value, then Line 4b(c) 'UndyedKeroseneForFarmingGal' must have a non-zero value.
1410	Form 4136 - When Kerosene Use in Buses Cr. Amount (SEQ 0416) is greater than zero, then Kerosene Use in Buses Gallons (SEQ 0409) must be significant.	F4136-011	If Form 4136, Line 4c(d) 'UseOfUndyedKeroseneCredit' has a non-zero value, then Line 4c(c) 'UndyedKeroseneBusesGallons' must have a non-zero value.
1411	Form 4136 - When Nontaxable Use of Kerosene Exported Cr. Amount (SEQ 0420) is greater than zero, then Nontaxable Use of Kerosene Exported Gallons (SEQ 0418) must be significant.	F4136-012	If Form 4136 Line 4d(d) 'ExportedUndyedKeroseneCredit' has a non-zero value, then Line 4d(c) 'ExportedUndyedKeroseneGallons' must have a non-zero value.
1412	Form 4136 - When Commercial Aviation Kerosene Cr. Amount 1 (SEQ 0555) is greater than zero, then Commercial Aviation Kerosene Gallons 1 (SEQ 0550) must be significant.	N/A	This is being validated through the schema. The amount column will only except non-negative numbers.
1413	Form 4136 - When Commercial Aviation Kerosene Cr. Amount 2 (SEQ 0565) is greater than zero, then Commercial Aviation Kerosene Gallons 2 (SEQ 0560) must be significant.	F4136-013	If Form 4136, Line 5b(d) 'KeroseneTaxedAt219Credit' has a non-zero value, then Line 5b(c) 'KeroseneTaxedAt219Gallons' must have a non-zero value.
1414	Form 4136 - When Use of Undyed Diesel by State or Local Gov Cr. Amount (SEQ 0625) is greater than zero, then Use of Undyed Diesel by State or Local Gov Gallons (SEQ 0620) must be significant.	F4136-014	If Form 4136, Line 6a(d) 'StateLocalGovtDieselCredit' has a non-zero value, then Line 6a(c) 'StateLocalGovtDieselGallons' must have a non-zero value.
1415	Form 4136 - When Use Undyed Diesel Intercity Buses Amount (SEQ 0640) is greater than zero, then Use Undyed Diesel Intercity Buses Gallons (SEQ 0635) must be significant.	N/A	This is being validated through the schema. The amount column will only except non-negative numbers.
1416	Form 4136 - When Sales by Vendors of Undyed Kerosene Credit Amount (SEQ 0680) is greater than zero, then at least one of the following must be significant: SEQ 0660 or 0670.	F4136-015	If Form 4136 Line 7b(d) 'KeroseneSoldBlockedPumpCredit' has a non-zero value, then 4136 Line 7b(c) 'BlockedPumpKeroseneGallons' must have a non-zero value.
1417	Form 4136 - When Undyed Kerosene Use in Certain Buses Amount (SEQ 0695) is greater than zero, then Undyed Kerosene Use in Certain Buses Gallons (SEQ 0685) must be significant.	F4136-016	If Form 4136, Line 7c(d) 'UseInCertainBusesCredit' has a non-zero value then, Line 7c(c) 'UseInCertainBusesGallons' must have a non-zero value.
1418	Form 4136 - When Used in Commercial Aviation Amount Type 1 (SEQ 0725) is greater than zero, then Used in Commercial Aviation Gallons Type 1 (SEQ 0715) must be significant.	F4136-017	If Form 4136, Line 8a(d) 'UseCmrcAviation219KeroseneCr' has a non-zero value, then Line 8a(c) 'UseCmrcAviation219Kerosene' must have a non-zero value.
1419	Form 4136 - When Other Use in Commercial Aviation Cr. Amount Type 2 (SEQ 0750) is greater than zero, then Other Use in Commercial Aviation Credit Gallons Type 2 (SEQ 0745) must be significant.	F4136-018	If Form 4136, Line 8b(d) 'UseCmrcAviation244KeroseneCr' has a non-zero value, then Line 8b(c) 'UseCmrcAviation244Kerosene' must have a non-zero value.
1420	Form 4136 - When Nonexempt Use Cr. Amount (SEQ 0757) is greater than zero, then Nonexempt Use Gallons (0755) must be significant.	F4136-019	If Form 4136 Line 8c(d) 'NonexemptUseNonCmrcAviationCr' has a non-zero value, then Line 8c(c) 'NonexemptUseNonCmrcAviation' must have a non-zero value.

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1421	Form 4136 - When Other Nontaxable Use Cr. Amount 1 (SEQ 0764) is greater than zero, then Other Nontaxable Use Gallons 1 (SEQ 0760) must be significant.	F4136-020	If Form 4136, Line 8d(d) 'OtherNontaxableUseTaxedAt244Cr' has a non-zero value, then Line 8d(c) 'Gallons' must have a non-zero value.
1422	Form 4136 - When Other Than Taxable Use Amount 2 (SEQ 0775) is greater than zero, then Other Than Taxable Use Gallons 2 (SEQ 0770) must be significant.	F4136-021	If Form 4136, Line 8e(d) 'OtherNontaxableUseTaxedAt219Cr' has a non-zero value, then Line 8e(c) 'Gallons' must have a non-zero value.
1423 1424	Reserved	N/A	
1425	Form 4136 - When Noncomm Aviation Kerosene Cr. Amount 2 (SEQ 0825) is greater than zero, Noncomm Aviation Kerosene Gallons 2 (SEQ 0815) must be significant.	N/A	This is being validated through the schema. The amount column will only except non-negative numbers.
1426- 1428	Reserved	N/A	
1429	Form 4136 - When Alcohol Mixtures Ethanol Amount (SEQ 0970) is greater than zero, then Alcohol Mixture Ethanol Gallons (SEQ 0960) must be significant.	F4136-022	If Form 4136, Line 9a(d) 'AlcoholFuelMixtureEthanolCr' has a non-zero value, then Line 9a(c) 'AlcoholFuelMixtureEthanolGals' must have a non-zero value.
1430	Form 4136 - When Alcohol Mixtures Other Than Ethanol Amount (SEQ 0990) is greater than zero, then Alcohol Mixtures Other Than Ethanol Gallons (SEQ 0980) must be significant	F4136-023	If Form 4136, Line 9b(d) 'AlcoholFuelMixtureAlcoholCr' has a non-zero value, then Line 9b(c) 'AlcoholFuelMixtureAlcoholGals' must have a non-zero value.
1431	Form 4136 - When Biodiesel Mix Amount (SEQ 3030) is greater than zero, then Biodiesel Mix Gallons (SEQ 3020) must be significant.	F4136-024	If Form 4136, Line 10a(d) 'BiodieselMixtureCredit' has a non-zero value, then Line 10a(c) 'BiodieselMixtureGallons' must have a non-zero value.
1432	Form 4136 - When Agri-biodiesel Mix Amount (SEQ 3050) is greater than zero, then Agri-biodiesel Mix Gallons (SEQ 3040) must be significant.	F4136-025	If Form 4136, Line 10b(d) 'AgriBiodieselMixtureCredit' has a non-zero value, then Line 10b(c) 'AgriBiodieselMixtureGallons' must have a non-zero value.
1433	Form 4136 - When Renewable Diesel Mix Cr. Amount (SEQ 3070) is greater than zero, then Renewable Diesel Mix Gallons (SEQ 3060) must be significant.	F4136-026	If Form 4136, Line 10c(d) 'RenewableDieselMixtureCredit' has a non-zero value, then Line 10c(c) 'RenewableDieselMixtureGallons' must have a non-zero value.
1434	Form 4136 - When LPG Cr. Amount (SEQ 3220) is greater than zero, then LPG Gallons (SEQ 3210) must be significant	F4136-027	If Form 4136, Line 11a(d) 'NontxLiquifiedPetroleumGasCr' has a non-zero value, then Line 11a(c) 'Gallons' must have a non-zero value.
1435	Form 4136 - When P Series Fuels Cr. Amount (SEQ 3280) is greater than zero, then P Series Fuels Gallons (SEQ 3260) must be significant.	F4136-028	If Form 4136, Line 11b(d) 'NontxPSeriesFuelsCredit' has a non-zero value, then Line 11b(c) 'Gallons' must have a non-zero value.
1436	Form 4136 - When Compressed Natural Gas Cr. Amount (SEQ 3340) is greater than zero, then Compressed Natural Gas Gallons (SEQ 3320) must be significant	F4136-029	If Form 4136, Line 11c(d) 'NontxCompressedNaturalGasCr' has a non-zero value, then Line 11c(c) 'Gallons' must have a non-zero value.
1437	Form 4136 - When Liquefied Hydrogen Cr. Amount (SEQ 3400) is greater than zero, then Liquefied Hydrogen Gallons (SEQ 3380) must be significant.	F4136-030	If Form 4136, Line 11d(d) 'NontxLiquifiedHydrogenCredit' has a non-zero value, then Line 11d(c) 'Gallons' must have a non-zero value.
1438	Form 4136 - When Liquid Fuel from Coal Cr. Amount (SEQ 3460) is greater than zero, then Liquid Fuel from Coal Gallons (SEQ 3440) must be significant.	N/A	This is being validated through the schema. The amount column will only except non-negative numbers.
1439	Form 4136 - When Nontaxable Liquid Fuel Credit Amount (SEQ 3520) is greater than zero, then Nontaxable Liquid Fuel Gallons (SEQ 3500) must be significant.	F4136-031	If Form 4136 Line 11f(d) 'NontxLiqHydrCrBnsDerBiomassCr' has a non-zero value, then Line 11f(c) 'Gallons' must have a non-zero value.
1440	Form 4136 - When Liquefied Natural Gas Cr. Amount (SEQ 3580) is greater than zero, then Liquefied Natural Gas Gallons (SEQ 3560) must be significant.	F4136-032	If Form 4136 Line 11g(d) 'NontxLiquifiedNaturalGasCredit' has a non-zero value, then Line 11g(c) 'Gallons' must have a non-zero value.
1441	Form 4136 - When LPG Credit Cr. Amount (SEQ 3640) is greater than zero, then LPG Gallons (SEQ 3620) must be significant.	F4136-033	If Form 4136, Line 12a(d) 'LiquifiedPetroleumGasCredit' has a non-zero value, then Line 12a(c) 'LiquifiedPetroleumGas' must have a non-zero value.
1442	Form 4136 - When P Series Fuels Cr. Amount (SEQ 3680) is greater than zero, then P Series Fuels Gallons (SEQ 3660) must be significant.	F4136-035	If Form 4136, Line 12b(d) 'PSeriesFuelsCredit' has a non-zero value, then Form 12b(c) 'PSeriesFuels' must have a non-zero value.
1443	Form 4136 - When Compressed Natural Gas Cr. Amount (SEQ 3720) is greater than zero, then Compressed Natural Gas Gallons (SEQ 3700) must be significant.	F4136-034	If Form 4136 Line 12c(d) 'CompressedNaturalGasCredit' has a non-zero value, then Line 12c(c) 'CompressedNaturalGas' must have a non-zero value.
1444	Form 4136 - When Liquefied Hydrogen Cr. Amount (SEQ 3760) is greater than zero, then Liquefied Hydrogen Gallons (SEQ 3740) must be significant.	F4136-036	If Form 4136, Line 12d(d) 'LiquifiedHydrogenCredit' has a non-zero value, then Line 12d(c) 'LiquifiedHydrogen' must have a non-zero value.
1445	Form 4136 - When Liquid Fuel from Coal Cr. Amount (SEQ 3800) is greater than zero, then Liquid Fuel from Coal Gallons (SEQ 3780) must be significant.	F4136-037	If Form 4136, Line 12e(d) 'LiquifiedFuelDerivedFromCoalCr' has a non-zero value, then Line 12e(c) 'LiquifiedFuelDerivedFromCoal' must have a non-zero value.
1446	Form 4136 - When Liquid Fuel Credit Amount (SEQ 3840) is greater than zero, then Liquid Fuel Gallons (SEQ 3820) must be significant.	F4136-038	If Form 4136, Line 12f(d) 'LiqHydrCrBnsDerFromBiomassCr' has a non-zero value, then Line 12f(c) 'LiqHydrCrBnsDerFromBiomass' must have a non-zero value.
1447	Form 4136 - When Liquefied Natural Gas Cr. Amount (SEQ 3880) is greater than zero, then Liquefied Natural Gas Gallons (SEQ 3860) must be significant.	F4136-039	If Form 4136, Line 12g(d) 'LiquifiedNaturalGasCredit' has a non-zero value, then Line 12g(c) 'LiquifiedNaturalGas' must have a non-zero value.

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1448	Form 4136 - When Diesel Fuel for State or Local Government Cr. Amount (SEQ 3940) is greater than zero, then Diesel Fuel for State or Local Government Gallons (SEQ 3920) must be significant.	F4136-040	If Form 4136, Line 13a(d) 'DieselFuelSoldCredit' has a non-zero value, then 13a(c) 'DieselFuelSoldGallons' must have a non-zero value.
1449	Form 4136 - When Kerosene Fuel Sold for State or Local Government Cr. Amount (SEQ 3980) is greater than zero, then Kerosene Fuel Sold for State or Local Government Gallons (SEQ 3960) must be significant.	F4136-041	If Form 4136, Line 13b(d) 'KeroseneSoldCredit' has a non-zero value, then Line 13b(c) 'KeroseneSoldGallons' must have a non-zero value.
1450	Form 4136 - When Kerosene Use in Aviation for State or Local Government Cr. Amount (SEQ 4020) is greater than zero, then Kerosene Use in Aviation for State or Local Government Gallons (SEQ 4000) must be significant.	N/A	This is being validated through the schema. The amount column will only except non-negative numbers.
1451	Form 4136 - When Liquefied Gas Derived from Biomass Credit Amount (SEQ 3587) is greater than zero, then Liquefied Gas Derived from Biomass Gas Gallons (SEQ 3585) must be significant.	F4136-042	If Form 4136, Line 11h (d) 'LiquefiedGasBiomassCredit' has a non-zero value, then Line 11h(c) 'Gallons' must have a non-zero value.
1452	Reserved	N/A	
1453	Form 4136 - When Diesel-Water Fuel Emulsion Nontaxable Cr. Amount (SEQ 4160) is greater than zero, then Diesel-Water Fuel Emulsion Nontaxable Gallons (SEQ 4140) must be significant.	F4136-043	If Form 4136, Line 14a(d) 'NontxUseDieselWaterEmulsionCr' has a non-zero value, then Line 14a(c) 'Gallons' must have a non-zero value.
1454	Form 4136 - When Diesel-Water Exported Cr. Amount (SEQ 4200) is greater than zero, then Diesel-Water Fuel Exported Gallons (SEQ 4180) must be significant.	F4136-044	If Form 4136, Line 14b(d) 'ExpNontxUseDieselWaterEmlsnCr' has a non-zero value, then Line 14b(c) 'ExpNontxUseDieselWaterEmlsn' must have a non-zero value.
1455	Form 4136 - When Diesel-Water Fuel Emulsion Blending Cr. Amount (SEQ 4260) is greater than zero, then Diesel-Water Fuel Emulsion Blending Gallons (SEQ 4240) must be significant.	F4136-045	If Form 4136, Line 15a(d) 'BlenderCrUseDieselWaterEmlsnCr' has a non-zero value, then Line 15a(c) 'BlenderCrUseDieselWaterEmlsn' must have a non-zero value.
1456	Form 4136 - When Exported Dyed Diesel Fuel Cr. Amount (SEQ 4300) is greater than zero, then Exported Dyed Fuel Gallons (SEQ 4280) must be significant.	F4136-046	If Form 4136, Line 16a(d) 'ExportedDyedDieselFuelCredit' has a non-zero value, then Line 16a(c) 'ExportedDyedDieselFuelGallons' must have a non-zero value.
1457	Form 4136 - When Exported Dyed Kerosene Cr. Amount (SEQ 4340) is greater than zero, then Exported Dyed Kerosene Gallons (SEQ 4320) must be significant.	F4136-047	If Form 4136, Line 16b(d) 'ExportedDyedKeroseneCredit' has a non-zero value, then Line 16b(c) 'ExportedDyedKeroseneGallons' must have a non-zero value.
1458	Form 4136 - When LUST Tax on Aviation Fuel Cr. Amt. (SEQ 0230) is greater than zero, then LUST Tax on Aviation Fuel Gallons (SEQ 0225) must be significant.	F4136-048	If Form 4136, Line 2d(d) 'LUSTTaxAviationFuelCredit' has a non-zero value, then Line 2d(c) 'LUSTTaxAviationFuels' must have a non-zero value.
1459	Form 4136 - When LUST Tax on Kerosene Cr. Amt. (SEQ 0605) is greater than zero, then LUST Tax on Kerosene Gallons (SEQ 0600) must be significant.	F4136-049	If Form 4136, Line 5e(d) 'LUSTTaxAvnFuelCredit' has a non-zero value, then Line 5e(c) 'LUSTTaxAvnFuel' must have a non-zero value.
1460	Form 4136 - When LUST Tax on Kerosene Foreign Trade Cr. Amt. (SEQ 0785) is greater than zero, then LUST Tax on Kerosene Foreign Trade Gallons (SEQ 0780) must be significant.	N/A	This is being validated through the schema. The amount column will only except non-negative numbers.
1461	Form 4136 - When Liquefied Gas Derived from Biomass Credit Amount (SEQ 3883) is greater than zero, then Liquefied Gas Derived from Biomass Gallons (SEQ 3881) must be significant.	F4136-050	If Form 4136, Line 12h(d) 'LiqfdGasBiomassCredit' has a non-zero value, then Line 12h(c) 'LiqfdGasBiomass' must have a non-zero value.
1462	Form 4136 - When Compressed Gas Derived from Biomass Credit Amount (SEQ 3887) is greater than zero, then Compressed Gas Derived from Biomass Gallons (SEQ 3885) must be significant.	F4136-051	If Form 4136, Line 12i(d) 'CompressedGasBiomassCredit' has a non-zero value, then Line 12i(c) 'CompressedGasBiomass' must have a non-zero value.
1463-1464	Reserved	N/A	
1465	Form 4136 - When Evidence of Dyed Diesel Fuel Exception Box (SEQ 0250) equals "X", Evidence of Dyed Diesel Fuel Explanation (SEQ 0240) must equal "STMbnn", and vice versa.	F4136-052	If Form 4136, Line 3 'UndyedDieselUseException' check box is checked, then [EvidenceOfDyedDieselFuelStatement], must be attached to Line 3.
1466	Form 4136 - When Evidence of Dyed Kerosene Box (SEQ 0360) equals "X", Evidence of Dyed Kerosene Explanation (SEQ 0350) must equal "STMbnn", and vice versa.	F4136-053	If Form 4136, Line 4 'UndyedKeroseneUseException' check box is checked, then 'EvidenceOfDyedKeroseneStatement', must be attached.
1467	Form 4136 - When Evidence of Dyed Diesel Fuel Exception Box (SEQ 0615) equals "X", Evidence of Dyed Diesel Fuel Explanation (SEQ 0610) must equal "STMbnn", and vice versa.	F4136-054	If Form 4136, Line 6 'UndyedDieselSalesException' check box is checked, then [EvidenceOfDyedDieselFuelSoldStatement] or [ToWhomDieselFuelSoldStatement] must be attached to Line 6.
1468	Form 4136 - When Evidence of Dyed Kerosene Exception Box (SEQ 0655) equals "X", Evidence of Dyed Kerosene Explanation (SEQ 0650) must equal "STMbnn", and vice versa.	F4136-055	If Form 4136, Line 7 'UndyedKeroseneSalesException' check box is checked, then 'EvidenceOfDyedKeroseneSoldStatement' must be attached to Line 7.
1469	Reserved	N/A	

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ELF ERC #	ELF Error Reject Code Explanation	MeF Business Rule Number	MeF Business Rule or Reason Why No Rule
1470	Form 4136 - When Form 4136 is present, the following "credit amount" fields cannot be negative, and their sum must equal Total Income Tax Credit Amount SEQ 4360: SEQ 0070, SEQ 0090, SEQ 0180, SEQ 0210, SEQ 0220, SEQ 0230, SEQ 0307, SEQ 0320, SEQ 0340, SEQ 0347, SEQ 0407, SEQ 0416, SEQ 0420, SEQ 0435, SEQ 0450, SEQ 0555, SEQ 0565, SEQ 0580, SEQ 0595, SEQ 0605, SEQ 0625, SEQ 0640, SEQ 0680, SEQ 0695, SEQ 0725, SEQ 0750, SEQ 0757, SEQ 0764, SEQ 0775, SEQ 0785, SEQ 0970, SEQ 0990, SEQ 3030, SEQ 3050, SEQ 3070, SEQ 3220, SEQ 3280, SEQ 3340, SEQ 3400, SEQ 3460, SEQ 3520, SEQ 3580, SEQ 3587, SEQ 3640, SEQ 3680, SEQ 3720, SEQ 3760, SEQ 3800, SEQ 3840, SEQ 3880, SEQ 3883, SEQ 3887, SEQ 3940, SEQ 3980, SEQ 4020, SEQ 4160, SEQ 4200, SEQ 4260, SEQ 4300, SEQ 4340.	N/A	The first part of the Legacy rule is validated using USAmountNNTType schema validation. A business rule is being developed for tax year 2011 to cover the second portion of the ERC.
1471-1472	Reserved	N/A	
1473	Form 4136 - When Nontaxable Use of Gasoline Gallons (SEQ 0040) is positive, Nontaxable Use of Gasoline Type (SEQ 0030) must be significant.	N/A	No business rule developed, this is being validated through the schema.
1474	Form 4136 - When Nontaxable Use of Aviation Gasoline Gallons (SEQ 0200) is positive, Nontaxable Use of Aviation Gasoline Type (SEQ 0190) must be significant	N/A	No business rule developed, this is being validated through the schema.
1475	Form 4136 - When Nontaxable Use of Diesel Fuel Gallons (SEQ 0270) is positive, Nontaxable Use of Diesel Fuel Type (SEQ 0260) must be significant.	N/A	No business rule developed, this is being validated through the schema.
1476	Form 4136 - When Nontaxable Use of Kerosene Gallons (SEQ 0380) is positive, Nontaxable Use of Kerosene Type (SEQ 0370) must be significant.	N/A	No business rule developed, this is being validated through the schema.
1477	Form 4136 - When Other Nontaxable Use Gallons 1 (SEQ 0760) is positive, Other Nontaxable Use Type 1 (SEQ 0759) must be significant.	N/A	No business rule developed, this is being validated through the schema.
1478	Form 4136 - When Other Nontaxable Use Gallons 2 (SEQ 0770) is positive, Other Nontaxable Use Type 2 (SEQ 0768) must be significant.	N/A	No business rule developed, this is being validated through the schema.
1479	Reserved	N/A	
1480	Form 4136 - When LPG Gallons (SEQ 3210) is positive, then LPG Use Type (SEQ 3200) must be significant.	N/A	No business rule developed, this is being validated through the schema.
1481	Form 4136 - When P Series Fuels Gallons (SEQ 3260) is positive, then P Series Fuels Use Type (SEQ 3240) must be significant.	N/A	No business rule developed, this is being validated through the schema.
1482	Form 4136 - When Compressed Natural Gas Gallons (SEQ 3320) is positive, then Compressed Natural Gas Use Type (SEQ 3300) must be significant.	N/A	No business rule developed, this is being validated through the schema.
1483	Form 4136 - When Liquefied Hydrogen Gallons (SEQ 3380) is positive, then Liquefied Hydrogen Use Type (SEQ 3360) must be significant.	N/A	No business rule developed, this is being validated through the schema.
1484	Form 4136 - When Liquid Fuel from Coal Gallons (SEQ 3440) is positive, then Liquid Fuel from Coal Use Type (SEQ 3420) must be significant.	N/A	No business rule developed, this is being validated through the schema.
1485	Form 4136 - When Nontaxable Liquid Fuel (SEQ 3500) is positive, then Nontaxable Liquid Fuel Use Type (SEQ 3480) must be significant	N/A	No business rule developed, this is being validated through the schema.
1486	Form 4136 - When Liquefied Natural Gas Gallons (SEQ 3560) is positive, then Liquefied Natural Gas Use Type (SEQ 3540) must be significant.	N/A	No business rule developed, this is being validated through the schema.
1487-1488	Reserved	N/A	
1489	Form 4136 - When Diesel-Water Fuel Emulsion Nontaxable Gallons (SEQ 4140) is positive, then Diesel-Water Fuel Emulsion Nontaxable Use Type (SEQ 4120) must be significant.	N/A	No business rule developed, this is being validated through the schema.
1490	Form 4136 - When either Use of Undyed Diesel by State or Local Gov Credit Amount (SEQ 0625) or Use Undyed Diesel Intercity Buses Credit Amount (SEQ 0640) is positive, Undyed Diesel Fuel Registration No. (SEQ 0608) must be significant.	F4136-056	If Form 4136, Line 6a(d) 'StateLocalGovtDieselCredit' has a non-zero value, then Line 6 'RegistrationUndyedDiesel' must have a value.
		F4136-057	If Form 4136, Line 6b(d) 'UndyedDieselFuelBusesCredit' has a non-zero value, then Line 6 'RegistrationUndyedDiesel' must have a value.
1491	Form 4136 - When either Sales by Vendors of Undyed Kerosene Credit Amount (SEQ 0680) or Undyed Kerosene Use in Certain Buses Credit Amount (SEQ 0695) is positive, Undyed Kerosene Registration No. (SEQ 0645) must be significant.	F4136-058	If Form 4136, Line 7b(d) 'KeroseneSoldBlockedPumpCredit' has a non-zero value, then Line 7 'RegistrationUndyedKerosene' must have a value.
		F4136-059	If Form 4136, Line 7c(d) 'UseInCertainBusesCredit' has a non-zero value, then Line 7 'RegistrationUndyedKerosene' must have a value.

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ELF ERC #	ELF Error Reject Code Explanation	MeF Business Rule Number	MeF Business Rule or Reason Why No Rule
1492	Form 4136 - When either Use in Commercial Aviation Cr. Amount Type 1 (SEQ 0725), Other Use in Commercial Aviation Cr. Amount Type 2 (SEQ 0750), Nonexempt Use Cr. Amount (SEQ 0757), Other Nontaxable Use Cr. Amount 1 (SEQ 0764) or Other Nontaxable Use Amount 2 (SEQ 0775) is positive, Sales by Vendors of Kerosene for use of Aviation Registration No. (SEQ 0705) must be significant.	F4136-060	If Form 4136 Line 8a(d) 'UseCmrcAviation219KeroseneCr' has a non-zero value then, Line 8 'RegistrationVendorsAviation' must have a value.
		F4136-061	If Form 4136 Line 8b(d) 'CmrcAviation244KeroseneCr' has a non-zero value then, Line 8 'RegistrationVendorsAviation' must have a value.
		F4136-062	If Form 4136 Line 8c(d) 'NonexemptUseNonCmrcAviationCr' has a non-zero value then, Line 8 'RegistrationVendorsAviation' must have a value.
		F4136-063	If Form 4136 Line 8d(d) 'OtherNontaxableUseTaxedAt244Cr' has a non-zero value then, Line 8 'RegistrationVendorsAviation' must have a value.
		F4136-064	If Form 4136 Line 8e(d) 'OtherNontaxableUseTaxedAt219Cr' has a non-zero value then, Line 8 'RegistrationVendorsAviation' must have a value.
1493	Form 4136 - When Nontaxable Aviation Kerosene Amt Type 1 (SEQ 0580) is greater than zero, then Nontaxable Aviation Kerosene Gal Type 1 (SEQ 0575) must be significant.	F4136-065	If Form 4136, Line 5c(d) 'NontaxableUseTaxedAt244Cr' has a non-zero value, then Line 5c(c) 'Gallons' must have a non-zero value.
1494	Form 4136 - When Nontaxable Aviation Kerosene Amt Type 2 (SEQ 0595) is greater than zero, then Nontaxable Aviation Kerosene Gal Type 2 (SEQ 0590) must be significant.	F4136-066	If Form 4136, Line 5d(d) 'NontaxableUseTaxedAt219Cr' has a non-zero value, then Line 5c(d) 'Gallons' must have a non-zero value.
1495	Form 4136 - When either Alcohol Mixtures Ethanol Amount (SEQ 0970) or Alcohol Mixtures Other Than Ethanol Amount (SEQ 0990) is positive, Alcohol Fuel Mixture Registration No. (SEQ 0950) must be significant.	F4136-067	If Form 4136, Line 9a(d) 'AlcoholFuelMixtureEthanolCr' has a non-zero value, then Line 9 'RegistrationNumberAlcoholFuel' must have a value.
		F4136-068	If Form 4136, Line 9b(d) 'AlcoholFuelMixtureAlcoholCr' has a non-zero value, then Line 9 'RegistrationNumType' must have a value.
1496	Form 4136 - When either Biodiesel Mix Cr. Amount (SEQ 3030), Agri-Biodiesel Mix Cr. Amount (SEQ 3050) or Renewable Diesel Mix Cr. Amount (SEQ 3070) is positive, Biodiesel Mixture Registration No. (SEQ 3010) must be significant.	F4136-069	If Form 4136, Line 10a(d) 'BiodieselMixtureCredit' has a non-zero value, then Line 10 'RegistrationNumberBiodiesel' must contain a value.
		F4136-070	If Form 4136, Line 10b(d) 'AgriBiodieselMixtureCredit' has a non-zero value, then Line 10 'RegistrationNumberBiodiesel' must contain a value.
		F4136-071	If Form 4136, Line 10c(d) 'RenewableDieselMixtureCredit' has a non-zero value, then Line 10 'RegistrationNumberBiodiesel' must contain a value.
1497	Form 4136 - When either LPG Cr. Amount (SEQ 3640), P Series Fuel Cr. Amount (SEQ 3680), Compressed Natural Gas Cr. Amount (SEQ 3720), Liquefied Hydrogen Cr. Amount (SEQ 3760), Liquid Fuel from Coal Cr. Amount (SEQ 3800), Liquid Fuel Cr. Amount (SEQ 3840), Liquefied Gas Derived from Biomass Credit Amount (SEQ 3883), Compressed Gas Derived from Biomass Credit Amount (SEQ 3887), or Liquefied Natural Gas Cr. Amounts (SEQ 3880) is positive, Alternative Fuel Cr. Registration No. (SEQ 3600) must be significant.	F4136-072	If Form 4136, Line 12a(d) 'LiquifiedPetroleumGasCredit' has a non-zero value, then Line 12 'RegistrationAlternativeFuel' must have a value.
		F4136-073	If Form 4136, Line 12b(d) 'PSeriesFuelsCredit' has a non-zero value, then Line 12 'RegistrationAlternativeFuel' must have a value.
		F4136-074	If Form 4136, Line 12c(d) 'CompressedNaturalGasCredit' has a non-zero value, then Line 12 'RegistrationAlternativeFuel' must have a value.
		F4136-075	If Form 4136, Line 12d(d) 'LiquifiedHydrogenCredit' has a non-zero value, then Line 12 'RegistrationAlternativeFuel' must have a value.
		F4136-076	If Form 4136, Line 12e (d) 'LiquifiedFuelDerivedFromCoalCr' has a non-zero value, then Line 12 'RegistrationAlternativeFuel' must have a value.
		F4136-077	If Form 4136, Line 12f (d) 'LiqHydrCrBnsDerFromBiomassCr', has a non-zero value, then Line 12 'RegistrationAlternativeFuel' must have a value.
		F4136-078	If Form 4136, Line 12g (d) 'LiquifiedNaturalGasCredit', has a non-zero value, then Line 12 'RegistrationAlternativeFuel' must have a value.
		F4136-079	If Form 4136, Line 12h (d) 'LiqfdGasBiomassCredit', has a non-zero value, then Line 12 'RegistrationAlternativeFuel' must have a value.
		F4136-080	If Form 4136, Line 12i (d) 'CompressedGasBiomassCredit', has a non-zero value, then Line 12 'RegistrationAlternativeFuel' must have a value.
1498	Form 4136 - When either Diesel Fuel for State or Local Government Cr. Amount (SEQ 3940), Kerosene Fuel Sold for State or Local Government Cr. Amount (SEQ 3980) or Kerosene Use in Aviation for State or Local Government Cr. Amount (SEQ 4020) is positive, Registration Credit Card Issuers Registration No. (SEQ 3900) must be significant.	F4136-081	If Form 4136, Line 13a(d) 'DieselFuelSoldCredit' has a non-zero value, then Line 13 'RegistrationNumberCreditCard' must have a value.
		F4136-082	If Form 4136, Line 13b(d) 'KeroseneSoldCredit' has a non-zero value, then Line 13 'RegistrationNumberCreditCard' must have a value.
		F4136-083	If Form 4136, Line 13c(d) 'AviationKeroseneCredit' has a non-zero value, then Line 13 'RegistrationNumberCreditCard' must have a value.
1499	Form 4136 - When Diesel-Water Fuel Emulsion Blending Cr. Amount (SEQ 4260) is positive, Diesel-Water Fuel Emulsion Blending Cr. Amount Registration No. (SEQ 4220) must be significant.	F4136-084	If Form 4136, Line 15(d) 'BlenderCrUseDieselWaterEmIsnCr' has a non-zero value, then Line 15 'RegistrationNumberDieselWater' must have a value.
1500-9999	Reserved	N/A	